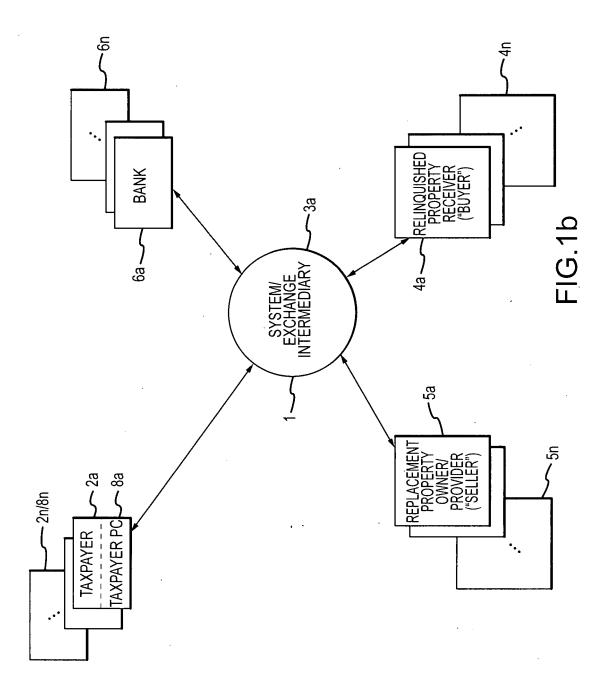
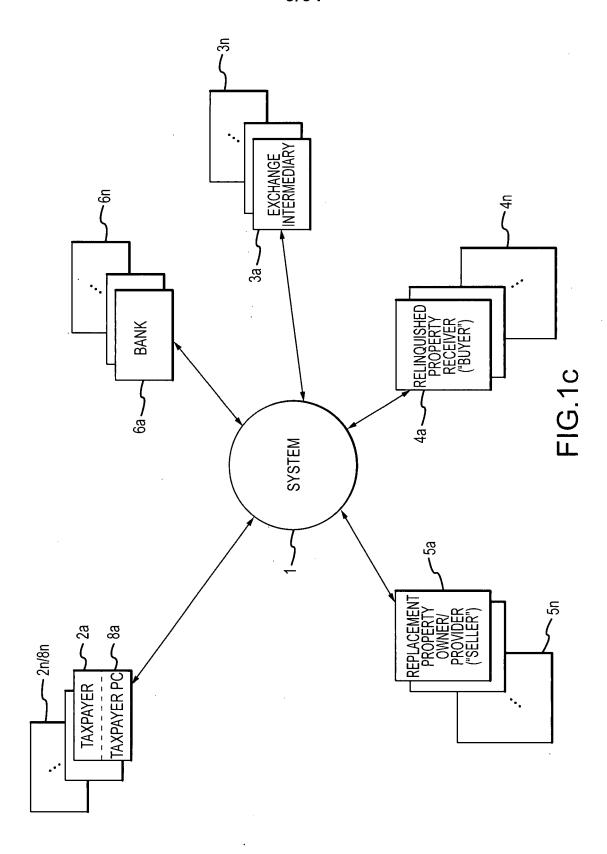
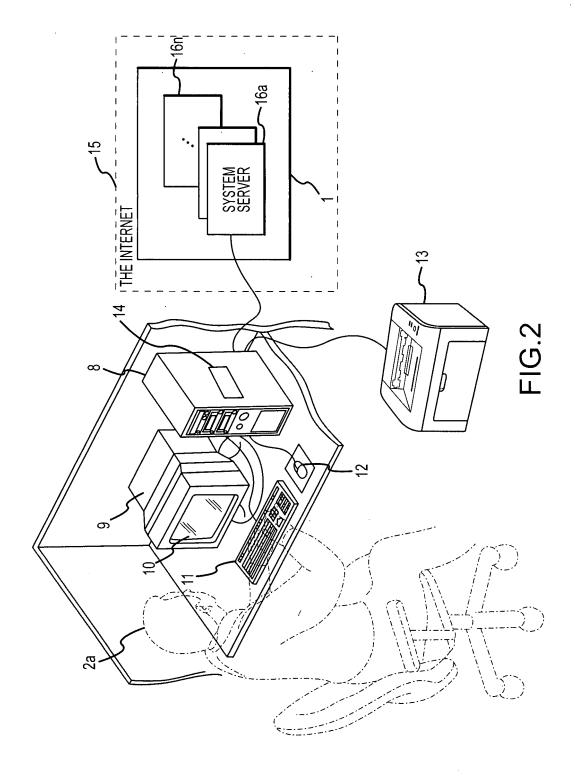


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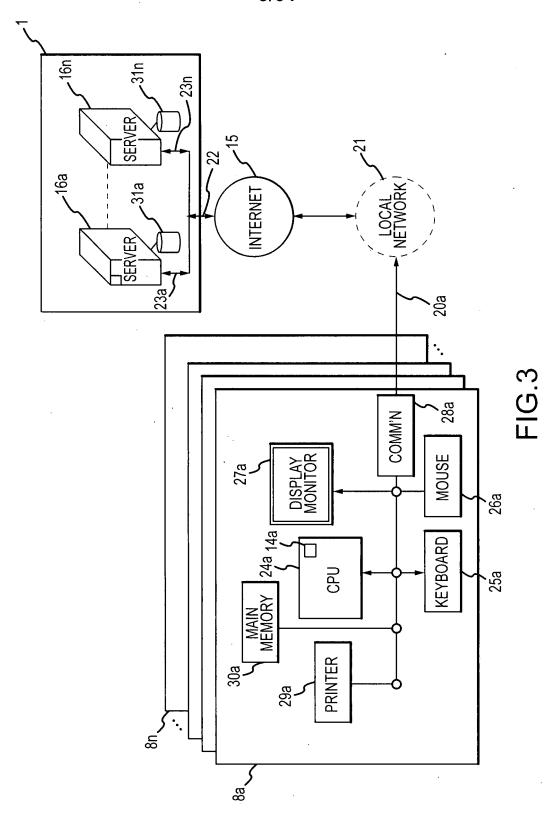


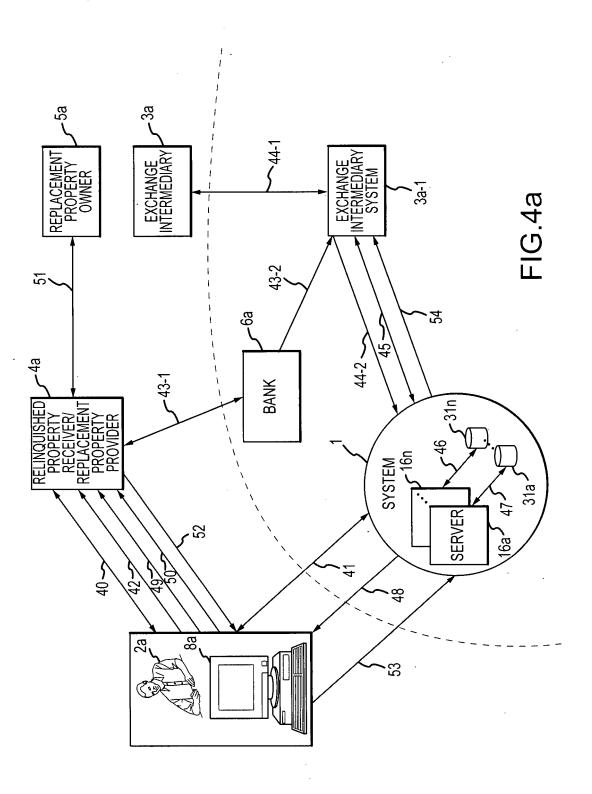
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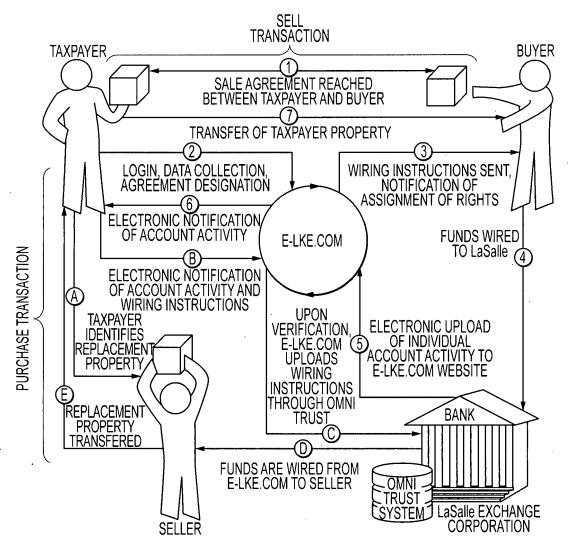








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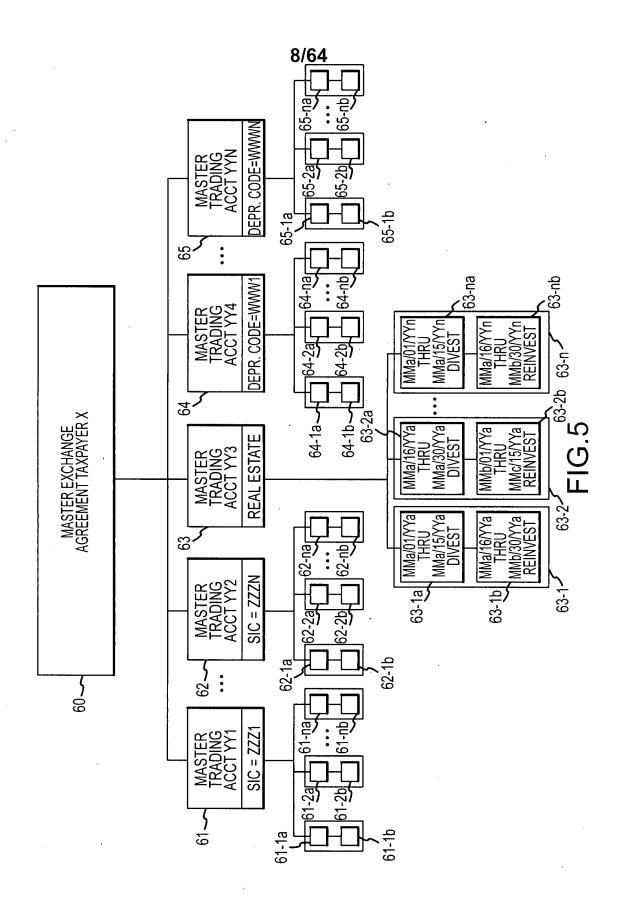
LEGEND:

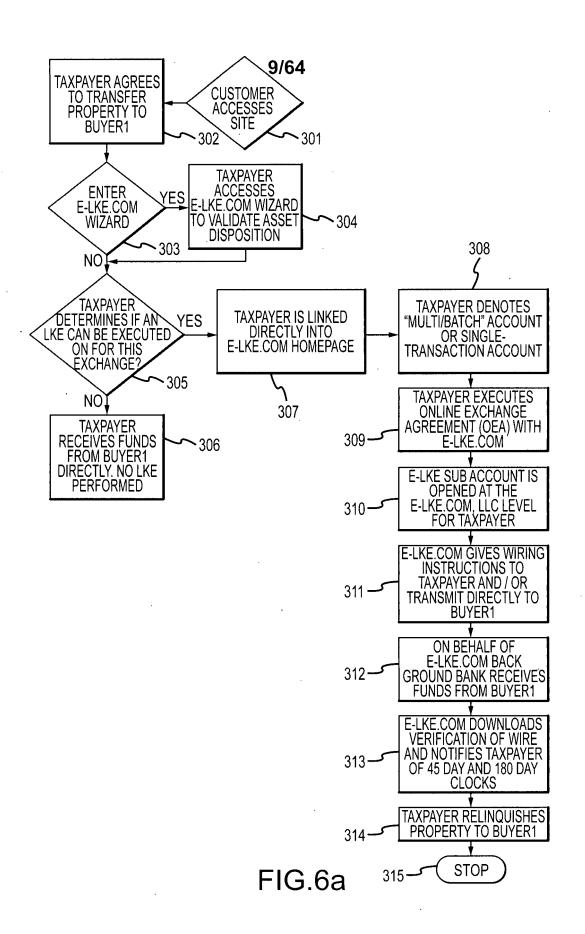
STEPS 1-6 LOGIN, DATA COLLECTION, AND ORIGINAL SALES AGREEMENT SET-UP OCCURS PRIOR TO 45 DAY WINDOW

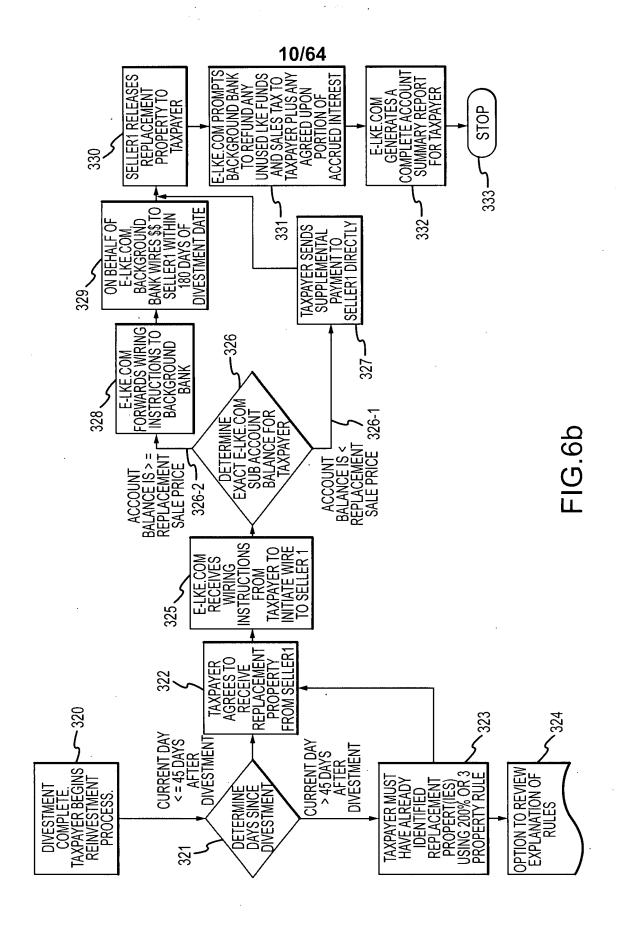
STEP 7 INITIATES THE 45 DAY WINDOW

STEPS A-F OCCUR DURING 180 DAY REPLACEMENT WINDOW

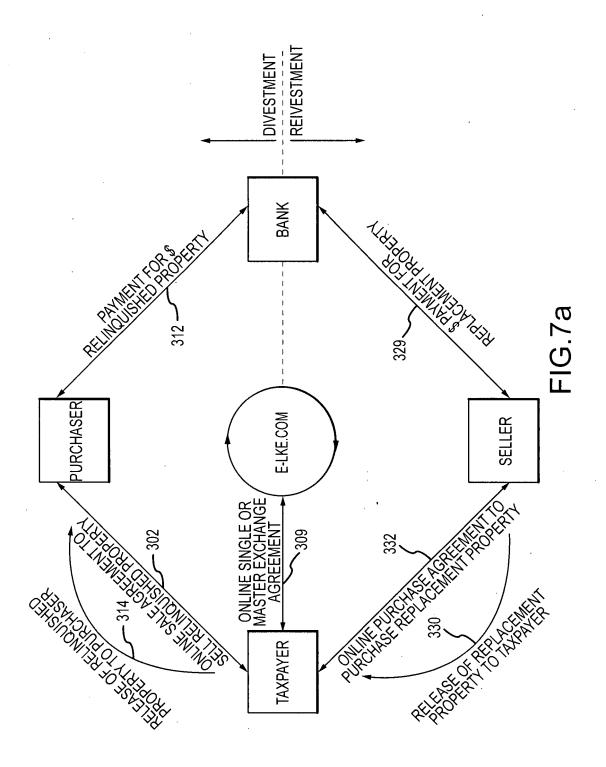
FIG.4b



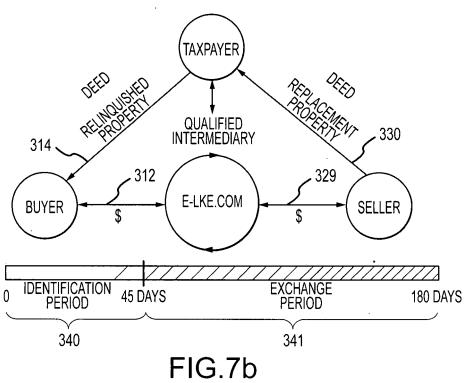




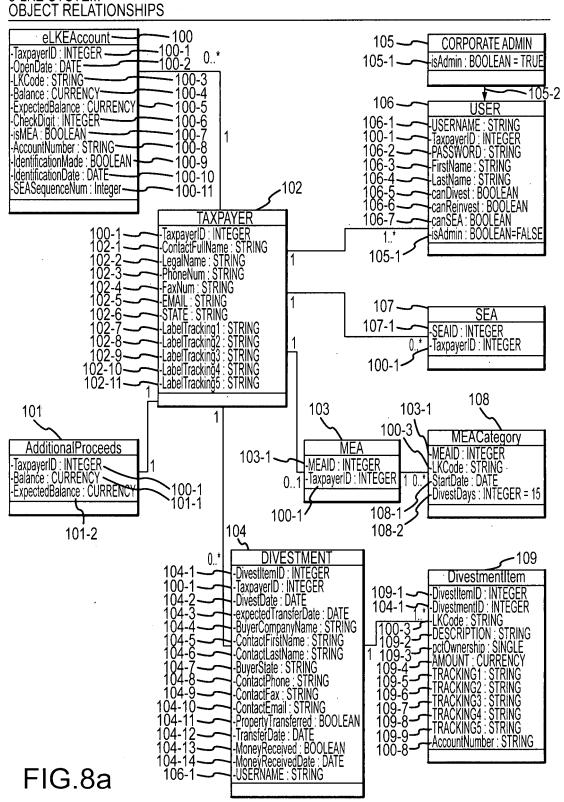
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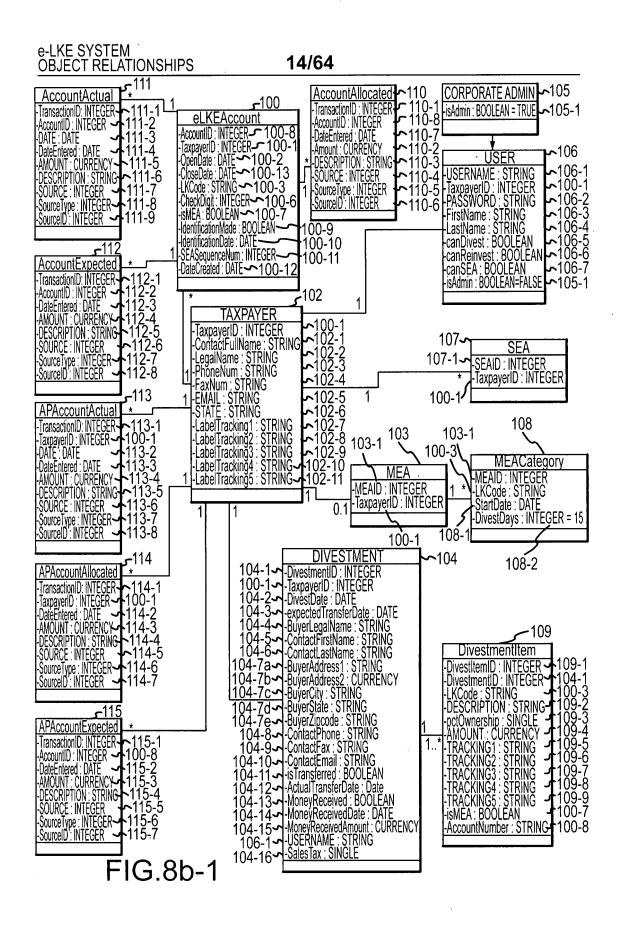


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e-LKE SYSTEM





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e-LKE OBJECTS - REINVESTMENT

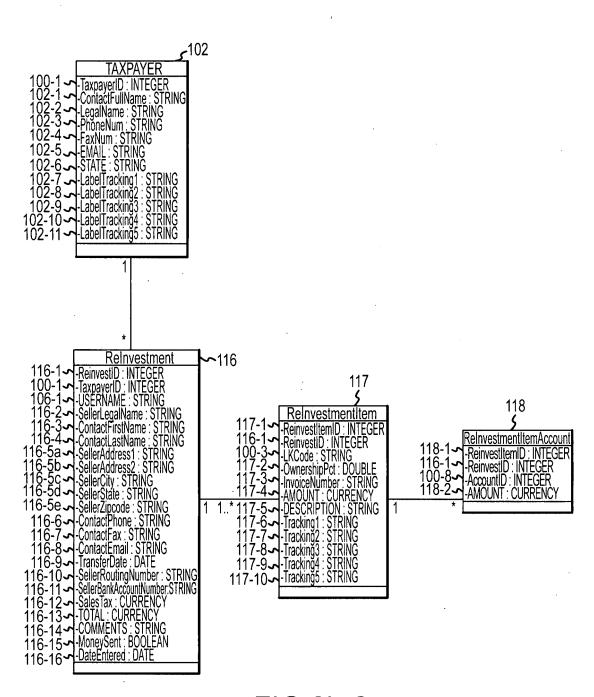


FIG.8b-2

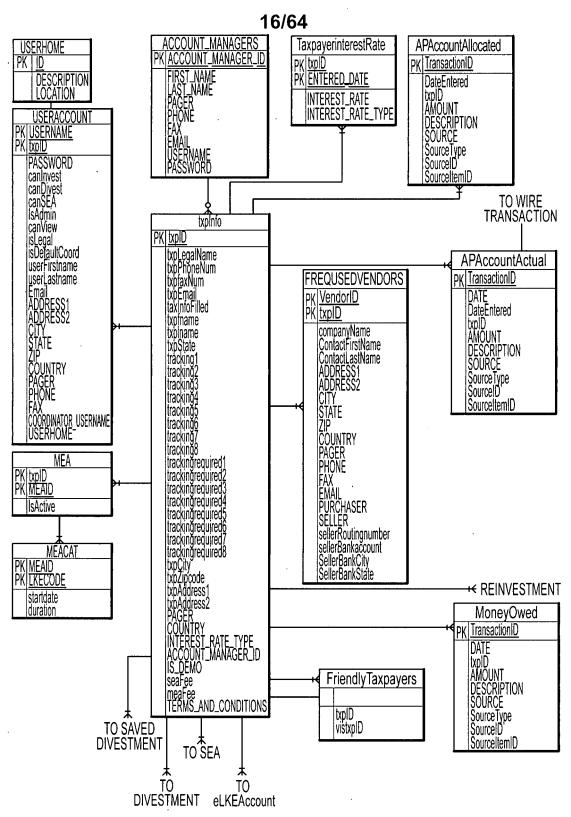
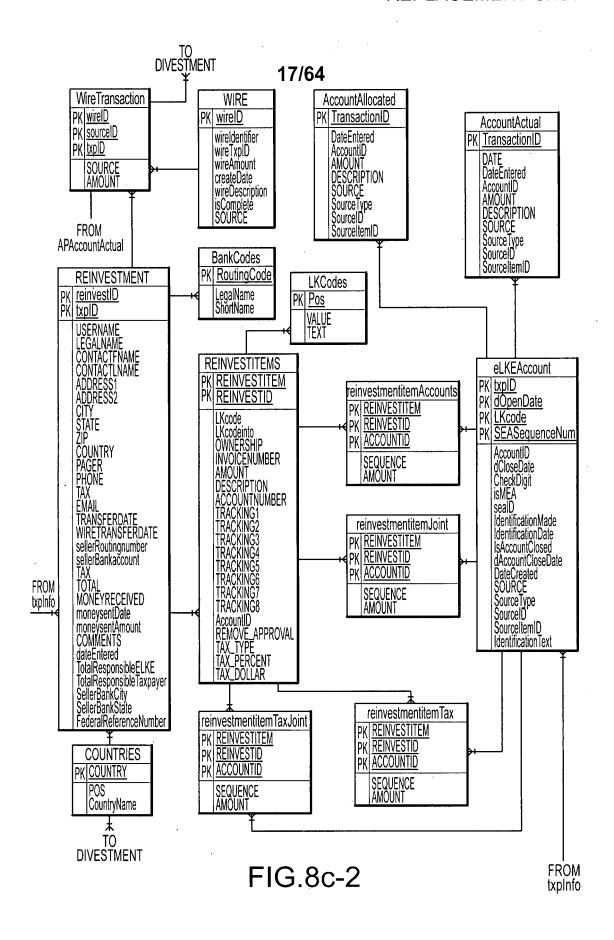
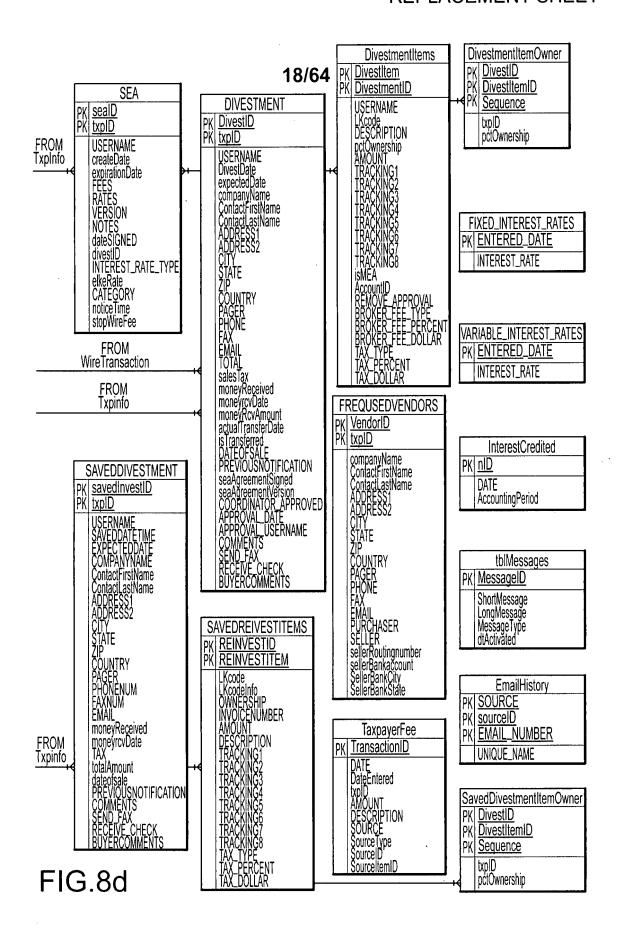
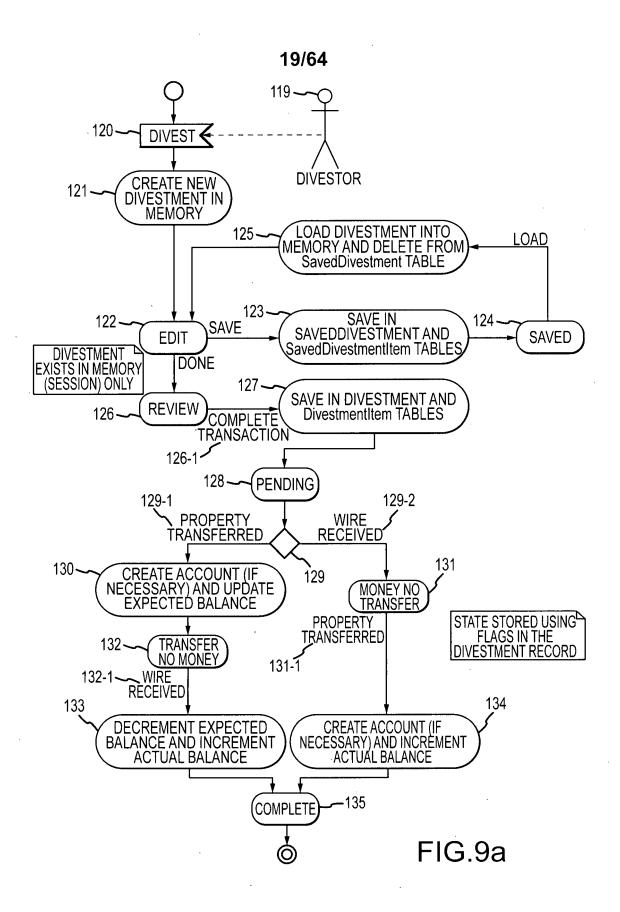


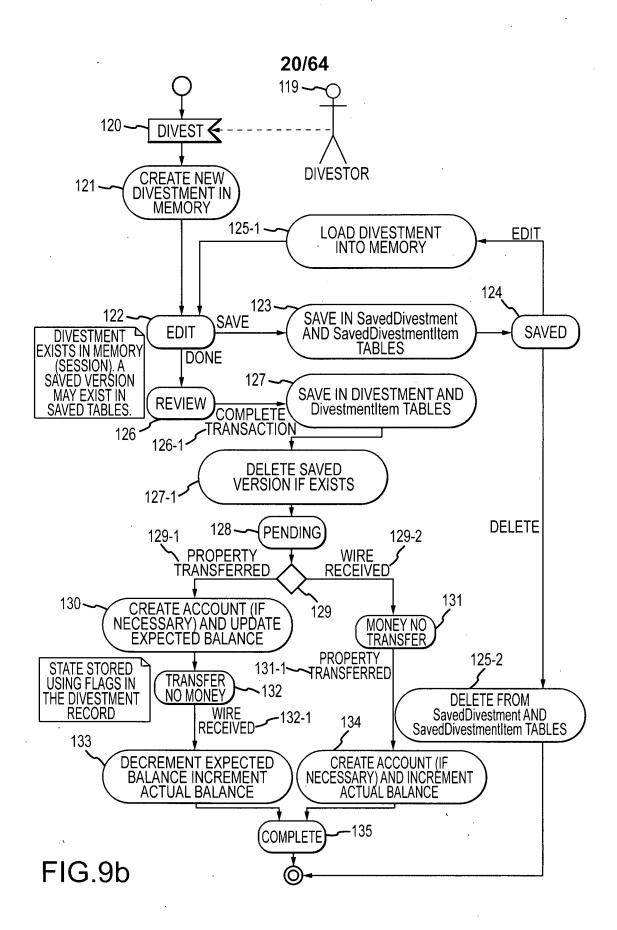
FIG.8c-1



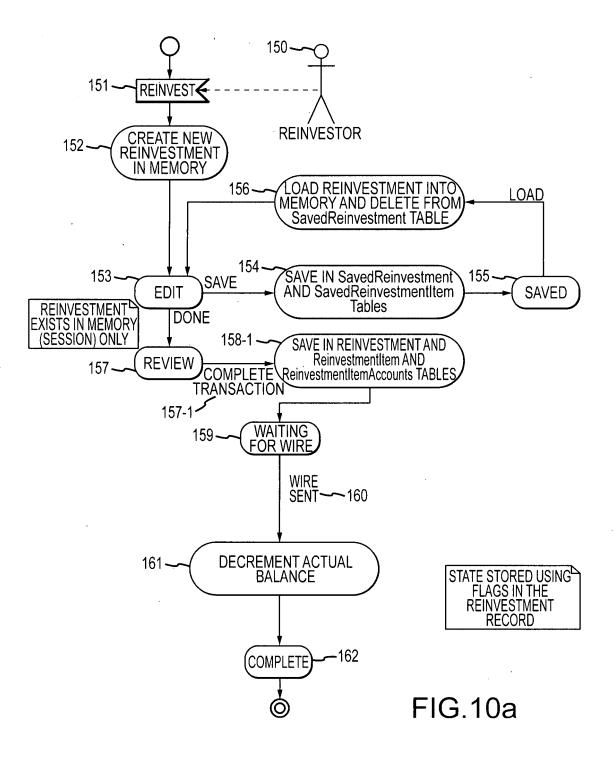
REPLACEMENT SHEET







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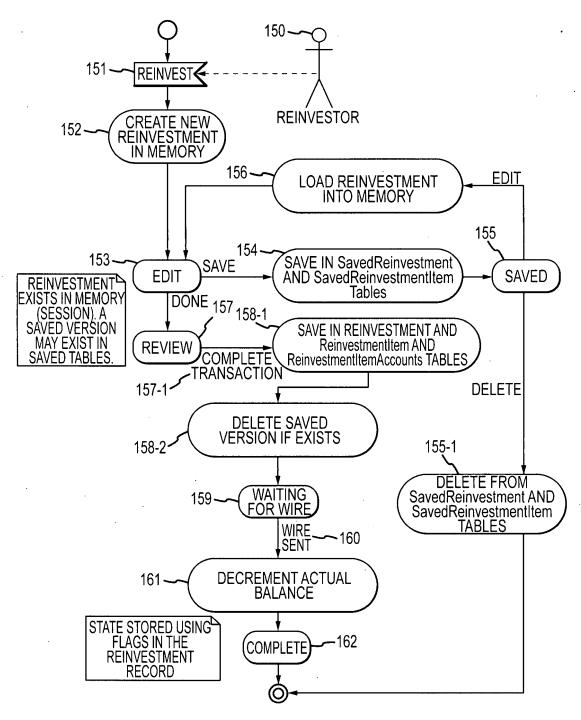


FIG.10b

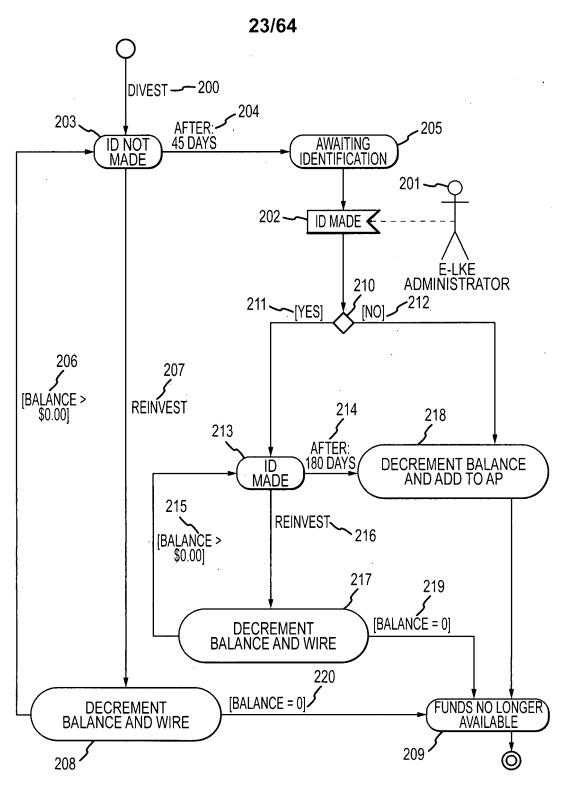


FIG.11

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E-LKE eLKE ADMINISTRATOR USE CASES

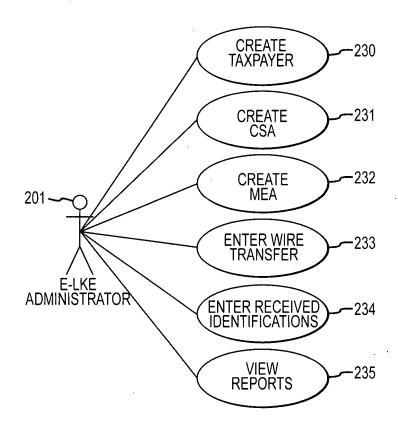
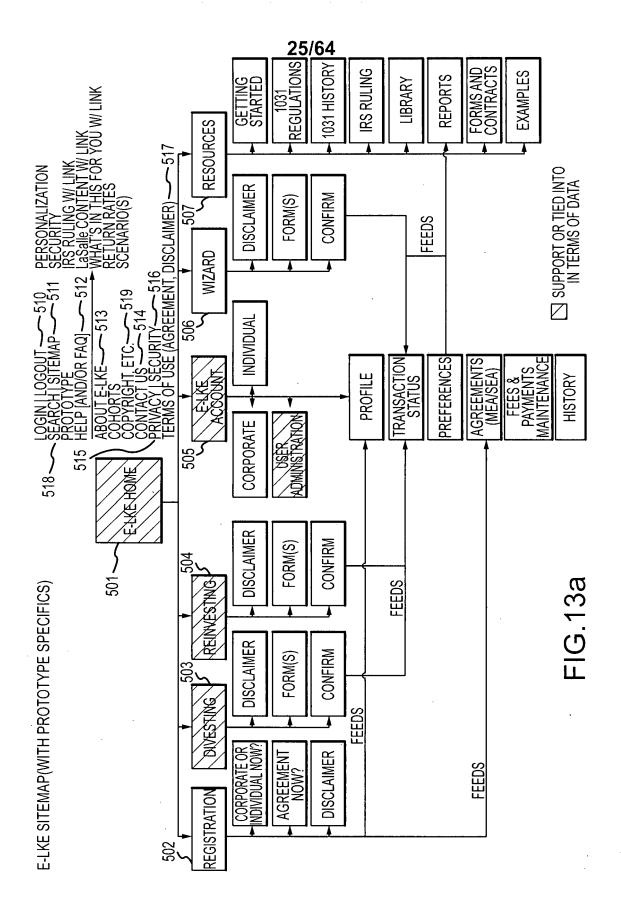
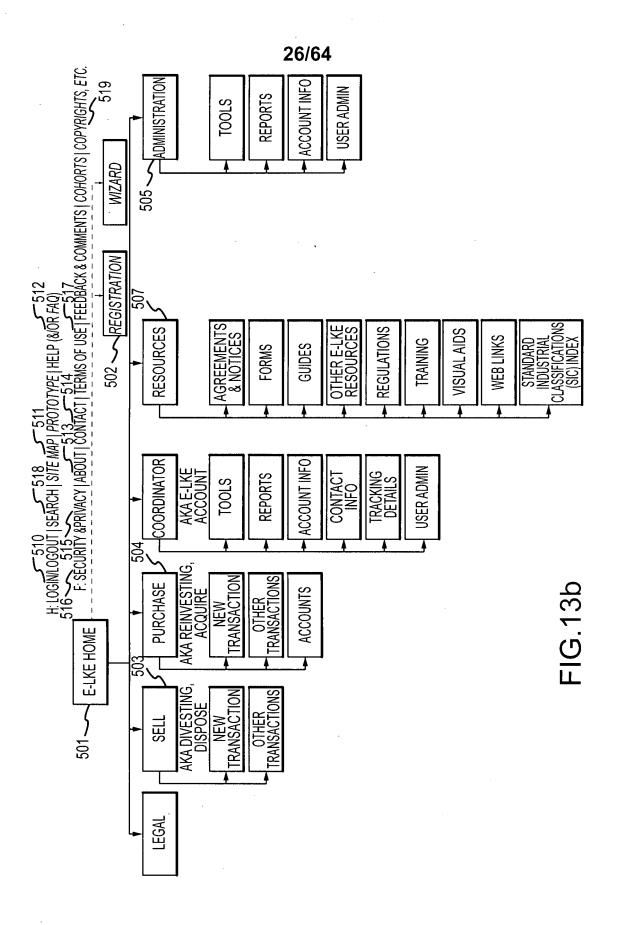


FIG.12





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LIKE-KIND EXCHANGES - MAKING A SALE	LIKE-KIND EXCHANGES - MAKING A PURCHASE	LIKE-KIND EXCHANGES - E-LKE COORDINATOR ACTIVITIES	
SELLING PROPERTY THROUGH AN E-LKE COM LIKE-KIND EXCHANGE	PURCHASING PROPERTY THROUGH AN E-LKE COM LIKE-KIND EXCHANGE	THE E-LKE COM COMPANY COORDINATOR IS THE SOLE COMPANY CONTACT RESPONSIBLE FOR MANAGING THE COMPANY INTERFACE WITH E-LKE COM	
A SALE TRANSACTION ON E-LKE COM IS THE ONLINE PROCESS THAT INITIATES AN ELECTRONIC LIKE-KIND	A PURCHASE TRANSACTION ON E-LIKE COM IS THE ONLINE PROCESS THAT CONCLUDES AN	AS AN E-LKE COORDINATOR YOU CAN DO THE FOLLOWING:	
AN ELECTRONIC LIKE-KIND EXCHANGE (E-LKE, ALSO REFERRED TO AS A 1031 EXCHANGE).	CONCLUDES AN ELECTRONIC LIKE-KIND EXCHANGE (E-LKE ALSO REFERRED TO AS A	EDIT/UPDATE YOUR COMPANY'S USER ACCOUNTS	
EXCHANGE).	1031 EXCHANGE).	UPDATE TAXPAYER INFORMATION	
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<u>SECURITY PRIVACY ABO</u>	<u>ut e- lke.com</u> <u>contact e-lke.com</u>	M TERMS OF USE PATENTS	
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FIG.14

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SELL PROPERTY AND USE THE SAME PROCEEDS TO	SERVICES AND TOOLS REQUIRED TO IDENTIFY AND	
PURCHASE	EXECUTE ALL LIKE-KIND EXCHANGES, AND CAPTURE	
PREQUALIFIED USERS NEEDHELP? 620 USER NAME 622	TAX ENTITLEMENTS.	
PASSWORD 623	WANT TO LEARN MORE 625	
TAXPAYER#	WILL TO EDINA MOTE.	
CLOGIN NOW	CLICK HERE, FOR MORE INFORMATION ON HOW TO LOGIN!	
LOGIN 624	626-a	
A PRE-QUALIFIED USERNAME, PASSWORD AND CORPORATE LKE.COM	TAX IDENTIFICATION NUMBER ARE REQUIRED TO LOGIN TO E-	
	'LY FROM E-LKE.COM, OR YOU MAY WORK THROUGH AN	
YOU MAY ACQUIRE A USERNAME AND PASSWORD DIRECT APPROVED ADMINISTRATOR OF YOUR COMPANY. IF YOU I WHO YOUR ORGANIZATION'S ADMINISTRATOR IS, PLEASE OR ##ELKE_ADMINPHONE## FOR HELP.	HAVE NOT USED E-LKE COM BEFORE, OR DO NOT KNOW	
OR ##ELKE_ADMINPHONE## FOR HELP.	CONTACT ##ELAC_ADMININAME## AT ADMINIQUE-EAC.COM	
USERNAME HELP	627	·
A USERNAME IS REQUIRED FOR ALL OF OUR CUSTOMER. WE USE Y IDENTIFICATION NUMBER, TO ENSURE THE HIGHEST LEVEL OF SEC	TOUR USERNAME, ALONG WITH YOUR PASSWORD AND TAXPATER	
ARE YOU NEW TO E-LKE.COM? PLEASE CONTACT OUR ACCOUNT M #ELKE ACCOUNTPHONE# TO FIND OUT MORE ABOUT USING E-LI	ANAGER AT ACCOUNT@E-LKE.COM OR 629	i
I ##ELKE_ACCOUNTPHONE#ITO FIND OUT MORE ABOUT USING E-LI I USERNAME, SHOULD BE DIRECTED TO ADMIN@E-LKE.COM OR ##E		
PASSWORD HELP 627	LKE_AUMINPHUNE## . BACK TO TOP	
A PASSWORD IS REQUIRED FOR ALL OF OUR CUSTOMERS. WE USE	YOUR PASSWORD, ALONG WITH YOUR USERNAME AND TAXPAYER	≻626-b
IDENTIFICATION NUMBER, TO ENSURE THE HIGHEST LEVEL OF SEC	CURITY	
HARE TOO NEW TO E-LKE COM? PLEASE CONTACT OUR ACCOUNT M HELKE ACCOUNTPHONE# TO FIND OUT MORE ABOUT USING E-LY	ANAGER AT ACCOUNT@E-LKE.COM OR (E.COM, ALL OTHER OBSTACLES, INCLUDING A FORGOTTEN 629 LKE_ADMINPHONE##	
	LKE_ADMINPHONE## BACK TO TOP	11
TaxpayerID HELP 627		
A TAXPAYER IDENTIFICATION (ID) NUMBER IS REQUIRED FOR ALL O NUMBER, ALONG WITH YOUR USERNAME AND PASSWORD, TO ENS	URE THE HIGHEST LEVEL OF SECURITY.	
ARE YOU NEW TO E-LKE COM? PLEASE CONTACT OUR ACCOUNT M	ANAGER AT ACCOUNT@E-LKE.COM OR 628	
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FIG.15

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SUMMARY OF YOUR SALE TRANSACTIONS XYZ COMPANY 77771777	(/) IE
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SAVED SALE TRANSACTIONS —— 630	
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SAVED SALE TRANSACTIONS WILL APPEAR HERE AUTOMATICALLY UPON SUBMISSION. A SAVED SALE TRANSACTION IS AN E-LKE COM EXCHANGE THAT YOU CREATED AND CHOSE TO SAVE UNTIL A LATER TIME. YOU MAY ACCESS SAVED SALE TRANSACTIONS FOR REVIEW UPDATE, OR DELETE AT ANY TIME BY CLICKING ON THE EDIT LINK THAT APPEARS AT THE END OF EACH RECORD LISTED. ONCE YOU COMPLETE AND SUBMIT A SAVED SALE TRANSACTION, IT APPEARS AS A PENDING SALE TRANSACTION.	·
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TO CHANGE THE EXPECTED TRANSFER DATE, CLICK THE TRANSFER LINK. ONCE YOU CONFIRM THAT THE PHYSICAL TRANSFER OF PROPERTY OCCURED, AND F-1 KE COM RECEIVES YOUR PROCEEDS INTO THE ESCROW ACCOUNT THE SALE TRANSACTION COMPLETE.	
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LAST 30 DAYS COMPLETED SALE TRANSACTIONS————————————————————————————————————	
COMPLETED SALE TRANSACTIONS WILL APPEAR HERE AUTOMATICALLY. A COMPLETED SALE TRANSACTION IS AN E-LKE COM EXCHANG THAT HAS BEEN SUBMITTED. TRANSFER OF PROPERTY WAS CONFIRMED, AND YOUR PROCEEDS HAVE BEEN RECEIVED INTO THE ESCR ACCOUNT, YOU MAY ACCESS COMPLETED TRANSACTIONS AT ANY TIME BY CLICKING ON THE VIEW LINK THAT APPEARS AT THE END OF I	E OW
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FIG.17

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FIG.18

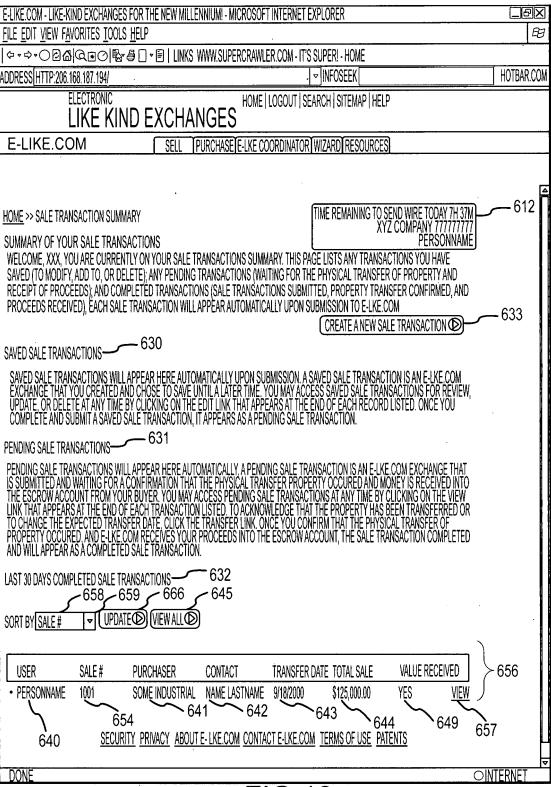


FIG.19

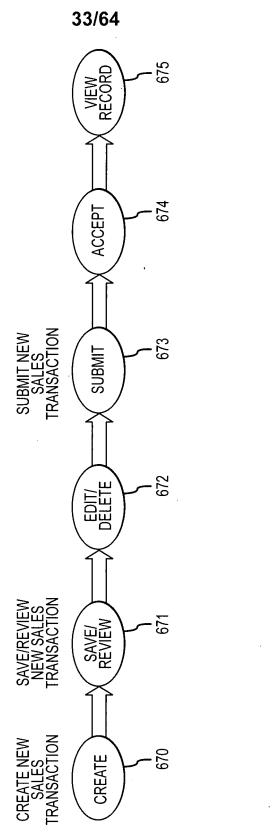


FIG.20

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	₩\$» &
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E-LIKE.COM SELL [PURCHASE]E-LKE COORDINATOR [WIZARD] RESOURCES]	
HOME >> SALE TRANSACTION SUMMARY >> CREATE A NEW SALE TRANSACTION CREATE A NEW SALE TRANSACTION TIME REMAINING TO SEND WIRE TODAY 1H 0M XYZ COMPANY 777777777 PERSONNAME 721 **INDICATES REQUIRED.	612
PURCHASER INFORMATION	
SELECT A PURCHASER WITH WHOM YOU'VE TRANSACTED BEFORE: SELECT PURCHASER-IV (LOAD ©) IF THE PURCHASER IS NOT LISTED, ENTER THEIR INFORMATION BELOW. COMPANY NAME: FIRST: 685	
*ADDRESS 1: 684 ADDRESS 2: 721 687	
*CITY:	
*CONTACT EMAIL ADDRESS:	
* PROVIDE THE EXPECTED PROPERTY TRANSFER DATE (MMM,DD,YY): [SEPT= [26], [2000] > 695	
NOTIFICATION OF ASSIGNMENT OF RIGHTS HAS PREVIOUSLY BEEN MADE TO PURCHASER. 1 PROVIDE THE DATE OF THE SALE AGREEMENT WITH THE PURCHASER (MMM,DD,YY): [SEPT=][26], [2000T=] 697 696	
<u>SALE ITEMS</u> <u>COORDINATOR TO ASSIGN</u>	:
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SECURITY PRIVACY ABOUT E-LKE.COM CONTACT E-LKE.COM TERMS OF USE PATENTS 717	

FIG.21

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HOME >> SALE TRANSACTION SUMMARY >> CREATE A NEW SALE TRANSACTION TIME REMAINING TO SEND WIRE TODAY OH OM XYZ COMPANY 777777777	
PERSONNAME	П
DATE OF SALE AGREEMENT CANNOT BE GREATER THAN THE PROPERTY TRANSFER DATE	
IF THE PURCHASER IS NOT LISTED, ENTER THEIR INFORMATION BELOW.* INDICATES REQUIRED.	11
PURCHASER INFORMATION SELECT A PURCHASER WITH WHOM YOU'VE TRANSACTED BEFORE: —SELECT PURCHASER—I→ (LOAD (DOAD)	
*COMPANY NAME: ITUV COMPANY	
*CONTACT NAME: FIRST: [XYZ LAST: [SMITH]	
*ADDRESS 1: 1234 YYY AVE	
ADDRESS 2:	
*CITY: YYY *STATE: XX > *ZIP CODE: 99999	
†PHONE NUMBER: (1999) 1999 - 19999	
*FAX NUMBER: (1999) 1999 - 19999	
*CONTACT EMAIL ADDRESS: ANEMAIL@EMAILADDRESS.COM	
SALE TRANSACTION DETAILS	
*PROVIDE THE EXPECTED PROPERTY TRANSFER DATE (MMM,DD,YY): [SEPT 25], [2000]	
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ADD ANOTHER ITEM .	
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FIG.22

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SUITE 2 731		
HOUSTON, TX 77092, UNITED STATES 732		
(P) 888-888-8888 — 733 (F) 888-888-8888 — 734		
NAME LASTNAME@EMAILADDRESS.COM — 735		
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NEW SALE TRANSACTION DETAILS		
THE DATE SUBMITTED AS THE PROPERTY TRANSFER IS: 9/21/2000 — 643	736	Ш
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SALE DATE		Ш
THE DATE OF SALE AGREEMENT WITH PURCHASER: 9/18/2000 737		
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• GE 4500A DIESEL GENERATOR: 739		
SUB TOTAL AMOUNT: \$125,000.00 — 742		
SALES TAX AMOUNT: \$0.00 — 743		
TOTAL SALE AMOUNT: \$125,000.00 — 644	•	
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FIG.23

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JE VOLID COMPANY IS NOT ALDEADY CITD JECT TO AN ONLINE MASTER EVOLUTION XYZ COMPANY 777777777	△
AGREEMENT PERSONNAME	
AN ONLINE SINGLE EXCHANGE AGREEMENT WILL BE ENTERED INTO BETWEEN YOUR COMPANY AND E-LKE.COM, LLC COVERING THIS NEW SALE TRANSACTION.	
ONLINE SINGLE EXCHANGE AGREEMENT WITH QUALIFIED INTERMEDIARY VERSION # - REVISED 07-21-00	
THIS ONLINE SINGLE EXCHANGE AGREEMENT (THIS "AGREEMENT") IS BY AND BETWEEN XYZ COMPANY ("TAXPAYER"), WITH AN ADDRESS OF 999 YYY AVE., SOMECITY, SOME STATE, 99999 AND A UNITED STATES TAXPAYER IDENTIFICATION NUMBER OF 777777777, AND E-LKE.COM, LLC ("INTERMEDIARY"), 111 ZZZ AVE., ACITY, ASTATE, 88888.	750
RECITALS 752 753 751 754	j l
A TAXPAYER HAS ENTERED OR WILL ENTER INTO AGREEMENTS ("SALE AGREEMENTS") WITH VARIOUS PARTIES ("PURCHASERS") IN WHICH TAXPAYER AGREES TO SELL AND PURCHASERS AGREE TO PURCHASE TAXPAYER'S INTERESTS ("RELINQUISHED TAXPAYER INTERESTS") IN CERTAIN REAL OR PERSONAL PROPERTY ("RELINQUISHED PROPERTY"). TAXPAYER ALSO HAS ENTERED OR WILL ENTER INTO AGREEMENTS ("PURCHASE AGREEMENTS") WITH VARIOUS PARTIES ("SELLERS") IN WHICH TAXPAYER AGREES TO PURCHASE AND SELLERS AGREE TO SELL INTERESTS ("REPLACEMENT").	, month
("RELINQUISHED TAXPAYER INTERESTS") IN CERTAIN REAL OR PERSONAL PROPERTY ("RELINQUISHED PROPERTY")	
IAXPATER ALSO HAS ENTERED OR WILL ENTER INTO AGREEMENTS F PURCHASE AGREEMENTS) WITH VARIOUS PARTIES ("SELLERS") IN WHICH TAXPAYER AGREES TO PURCHASE AND SELLERS AGREE TO SELL INTERESTS ("REPLACEMENT	
I NAPATER INTERESTS) IN LINE-NIND PROPERTY (REPLACEMENT PROPERTY).	
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PROPERTY OF THE INTERNAL RELEASE OF THE INTERNAL RELEASE OF THE STORY	
OFFERED TO ACCEPT THIS AGREEMENT BY THE AFFIRMATIVE ACTION OF ITS REPRESENTATIVE ("TAXPAYER'S AUTHORIZED	
REPRESENTATIVE THY ING THE WORDS TAXPAYER OFFERS TO ENTER INTO THIS AGREEMENT AND CLICKING ON THE BOX BELOW MARKED "SEND" (REFERRED TO AS "TAXPAYER'S OFFER"). AND INTERMEDIARY RETURNING TO TAXPAYER'S	1
I AUTOURIZED REPRESENTATIVE WITHIN TWENTT-FOURIZATIONS OF RECEIPT OF TAXPATER 5 OFFER AN ELECTRONIC	
MESSAGE, AN EXACT COPY OF THIS AGREEMENT, INCLUDING TAXPAYER'S OFFER, TOGETHER WITH THE FOLLOWING MESSAGE INSERTED BELOW TAXPAYER'S OFFER: "INTERMEDIARY HEREBY ACCEPTS TAXPAYER'S OFFER TO ENTER INTO THE	
AGREEMENT AS A VALID AND LEGALLY BINDING AGREEMENT ON TAXPAYER AND INTERMEDIARY". INTERMEDIARY AND TAXPAYER HERERY WAIVE ANY RIGHTS AT LAW OR OTHERWISE TO ASSERT AS A DEFENSE TO THE ENFORCEARILITY OF THIS	
TAXPAYER HEREBY WAIVE ANY RIGHTS AT LAW OR OTHERWISE TO ASSERT AS A DEFENSE TO THE ENFORCEABILITY OF THIS AGREEMENT, THE STATUTE OF FRAUDS OR ANY OTHER LAW, REGULATION, RULE OR LEGAL THEORY THAT OTHERWISE REQUIRES THAT A CONTRACT BE IN FIVE DAMP TANCISIS IN WRITTEN EARING AND SIGNED BY THE PARTIES THEORY THAT OF BE ACCEPTED IN	
THAT A CONTRACT BE IN FIXED AND TANGIBLE WRITTEN FORM AND SIGNED BY THE PARTIES THERETO OR BE ACCEPTED IN ELECTRONIC FORM IN ANY OTHER MANNER. IN ORDER TO BE ENFORCEABLE. NOTWITHSTANDING THE FOREGOING INTERMEDIARY AND TAXPAYER ACKNOWLEDGE AND AGREE THAT THIS AGREEMENT MAY BE EVIDENCED BY A PAPER	
INTERMEDIARY AND TAXPAYER ACKNOWLEDGE AND AGREE THAT THIS AGREEMENT MAY BE EVIDENCED BY A PAPER COPY SIGNED BY A DULY AUTHORIZED REPRESENTATIVE OF EACH OF THE PARTIES.	
IF YOU AGREE TO THE TERMS OF THIS AGREEMENT, YOU MUST TYPE "YES" TO SUBMIT: 755	
757 (1907) 757	!
(DECLINE ⊗)	;
SECURITY PRIVACY ABOUT E-LKE.COM CONTACT E-LKE.COM TERMS OF USE PATENTS	Ц
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NOTICE OF ASSIGNMENT OBLIGATION 760 PERSONNAME	J
YOUR TRANSACTION WAS SUCCESSFULLY SUBMITTED. YOUR SALE TRANSACTION NUMBER IS: 1001. PRIOR TO FUNDS BEING AVAILABLE, YOU MUST CONFIRM THE PROPERTY TRANSFER DATE. THIS MUST BE DONE ON OR AFTER THE ACTUAL PROPERTY TRANSFER DATE.	
THE TAX REGULATIONS REGARDING DEFERRED EXCHANGES REQUIRE THAT, ON OR BEFORE THE DATE OF TRANSFER OF YOUR PROPERTY, YOUR PURCHASER BE NOTIFIED IN WRITING OF YOUR ASSIGNMENT OF YOUR RIGHTS UNDER THE APPLICABLE SALE AGREEMENT TO E-LKE.COM, LLC, AS QUALIFIED INTERMEDIARY FOR YOUR EXCHANGE. THE ASSIGNMENT OF YOUR RIGHTS TO E-LKE.COM, LLC FOR THIS LIMITED PURPOSE IS CONTAINED IN THE EXCHANGE AGREEMENT BETWEEN YOU AND E-LKE.COM, LLC COVERING THIS SALE TRANSACTION.	
ON THE WIRING INSTRUCTIONS THAT WE SEND TO YOUR PURCHASER, WE INCLUDE THE FOLLOWING NOTICE:	≻761
YOU ARE HEREBY NOTIFIED THAT XYZ COMPANY HAS ASSIGNED TO E-LKE.COM, LLC, AS ITS QUALIFIED INTERMEDIARY, ITS RIGHTS, BUT NOT ITS OBLIGATIONS, UNDER ITS SALE AGREEMENT WITH YOU DATED 9/18/2000, FOR PURPOSES OF EFFECTING A DEFERRED LIKE-KIND EXCHANGE UNDER SECTION 1031 OF THE INTERNAL REVENUE CODE OF 1986, AS AMENDED, AND THE APPLICABLE REGULATIONS.	
HOWEVER, YOU ALSO SHOULD SEND YOUR PURCHASER A SIMILAR NOTICE, AND RECEIVE CONFIRMATION OF THE PURCHASER'S RECEIPT OF THE NOTICE, IN THE EVENT THAT WE ARE SENDING THE WIRING INSTRUCTIONS AFTER THE DATE OF TRANSFER OF THE PROPERTY BEING SOLD.	
<u>CLOSE</u> ⊗ ~ 762	
SECURITY PRIVACY ABOUT E-LKE.COM CONTACT E-LKE.COM TERMS OF USE PATENTS	
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FIG.25

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SALE TRANSACTION - CONFIRM PROPERTY TRANSFER DATE XYZ COMPANY 777777777 PERSONNAME	j []
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YZ SMITH 042	
1234 YYYY AVE. ————————————————————————————————————	
UNITED STATES 1/32	
(P)(999)999 9999 — 733 (F)(999)999 9999 — 734	
ANEMAIL@EMAILADDRESS.COM 735	
·	
PROPERTY TRANSFER I THE DATE THAT YOU ORIGINALLY SUBMITTED AS THE PROPERTY TRANSFER DATE IS: 9/25/2000 ———643	
SALE DATE THE DATE OF SALE AGREEMENT WITH PURCHASER: 9/18/2000 ——————————————————————————————————	
770 772	
HAS THE PROPERTY YES, THE PROPERTY WAS TRANSFERRED ON: SEP 25 , 2000 The property players party in	
TRANSFER OCCURRED? TO NO, THE EXPECTED TRANSFER DATE IS:	
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DESCRIPTION/SIC CODE SALE AMOUNT US % OWNERSHIP DC: 00.242: HEAVY GENERAL PURPOSE TRUCKS \$95,000_00 100.00%	
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1 SM ZO TAKU NAULER 739	
STATE: XXX CITY: YYY PROD. NO.: 050 TRACKING 4: TRACKING 5:	
SALES TAX AMOUNT: \$4,085.00 — 743 705 709 TOTAL SALES AMOUNT: \$0,085.00 — 644 710 707	
1 700 TOTAL SALE AMOUNT: \$99,085.00	
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FIG.26

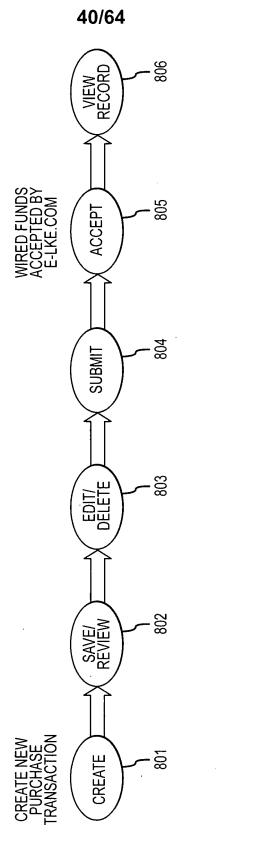


FIG.27

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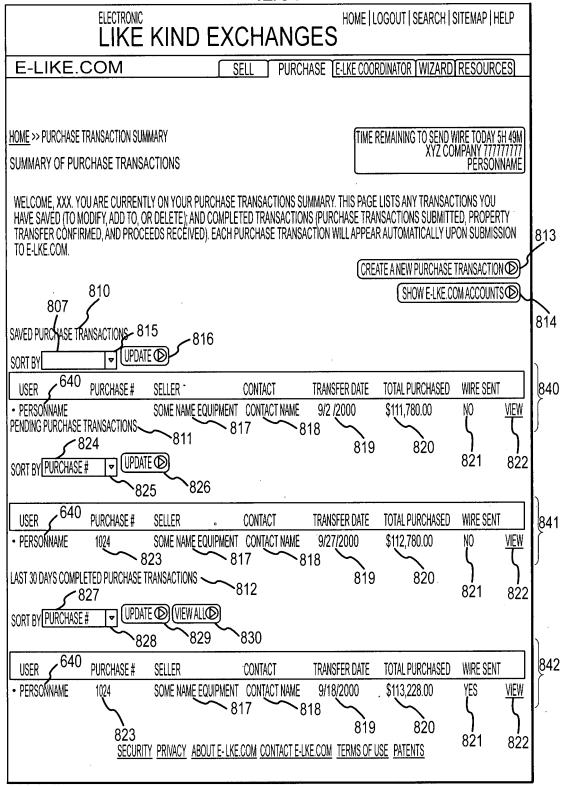


FIG.29

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HOME >> PURCHASE TRANSACTION SUMMARY SUMMARY OF PURCHASE TRANSACTIONS TIME REMAINING TO SEND WIRE TODAY OH OM XYZ COMPANY 777777777 PERSONNAME	
WELCOME, XXX. YOU ARE CURRENTLY ON YOUR PURCHASE TRANSACTIONS SUMMARY. THIS PAGE LISTS ANY TRANSACTIONS YOU HAVE SAVED (TO MODIFY, ADD TO, OR DELETE); AND COMPLETED TRANSACTIONS (PURCHASE TRANSACTIONS SUBMITTED, PROPERTY TRANSFER CONFIRMED, AND PROCEEDS RECEIVED). EACH PURCHASE TRANSACTION WILL APPEAR AUTOMATICALLY UPON SUBMISSION TO E-LKE.COM.	313
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854、 ACCOUNT ACCOUNT BALANCE AVAILABLE	7)
DEPRECIATION/SIC CODE — 852 RED-CLOSED GREEN-OPEN CLOSE DATE BANK BALANCE AFTER ALLOCATIONS	J
ADDITIONAL PROCEEDS — 861 ADDITIONAL PROCEEDS — 862 \$11,000.00 863-2\$150,000.00 864	-2
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GENERATION AND/OR DISTRIBUTION SYSTEMS TOTAL AND INTERVAL	
SAVED PURCHASE TRANSACTIONS————————————————————————————————————	
SAVED PURCHASE TRANSACTIONS WILL APPEAR AUTOMATICALLY UPON SUBMISSION. 859-2 ASAVED PURCHASE TRANSACTION IS AN E-LKE COM EXCHANGE THAT YOU CREATED AND CHOOSE TO SAVE UNTIL A LATER TIME. YOU MAY ACCESS SAV	2
PURCHASE TRANSACTIONS FOR REVIEW, UPDATE, OR DELETE AT ANY TIME BY CLICKING ON THE EDIT LINK THAT APPEARS AT THE END OF EACH RECOR	EU OLISTED
PENDING PURCHASE TRANSACTIONS 811	J 2.10125.
PENDING SALE TRANSACTIONS WILL APPEAR HERE AUTOMATICALLY. A PENDING SALE TRANSACTION IS AN E-LKE, COM EXCHANGE THAT IS	.014
SUBMITTED AND WAITING FOR A CONFIRMATION THAT THE PHYSICAL TRANSFER PROPERTY OCCURED AND MONEY IS RECEIVED INTO THE ESCR ACCOUNT FROM YOUR BUYER, YOU MAY ACCESS PENDING SALE TRANSACTIONS AT ANY TIME BY CLICKING ON THE VIEW LINK THAT APPEARS AT	· TI IF II II
END OF EACH TRANSACTION LISTED. TO ACKNOWLEDGE THAT THE PROPERTY HAS BEEN TRANSFERRED OR TO CHANGE THE EXPECTED TRANS.	FER III
DATE, CLICK THE TRANSFER LINK, ONCE YOU CONFIRM THAT THE PHYSICAL TRANSFER OF PROPERTY OCCURED, AND E-LKE COM RECEIVES YOU PROCEEDS INTO THE ESCROW ACCOUNT, THE SALE TRANSACTION COMPLETED AND WILL APPEAR AS A COMPLETED SALE TRANSACTION.	JK
LAST 30 DAYS COMPLETED PURCHASE TRANSACTIONS 812	
827 828 UPDATE (VIEWALLO) 830	
30KI BILL GROUP CE	-, []
PERSONNAME 1013 SOME NAME EQUIPMENT CONTACT NAME 9/18/2000 \$113,228,00 YES VIE	พ }842
817 818 819 820 -	<u> </u>
640 823 SECURITY PRIVACY ABOUT E-LKE.COM CONTACT E-LKE.COM TERMS OF USE PATENTS 821	822
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E-LIKE.COM - LIKE-KIND EXCHANGES FOR THE NEW MILLENNIUM! - MICROSOFT INTERNET EXPLORER	
FILE EDIT VIEW FAVORITES TOOLS HELP [◆ • ◆ • ○ [[○ 1	<u>₽</u>
	HOTBAR.COM
ELECTRONIC HOME LLOCOLIT SEARCH SITEMAP HELP	TIO TO/TEX.OOM
LIKE KIND EXCHANGES	
E-LIKE.COM SELL PURCHASE E-LKE COORDINATOR (WIZARD) RESOURCES	
HOME >> PURCHASE TRANSACTION SUMMARY >> CREATE A NEW PURCHASE TRANSACTION TIME REMAINING TO SEND WIRE TODAY:0H 32M XYZ COMPANY 777777777	Â
] PERSONNAME,	
* INDICATES REQUIRED.	¬
SELECT A SELLER WITH WHOM YOU'VE TRANSACTED BEFORE: —SELECT SELLER- TY (CAD®)	
IF THE SELLER IS NOT LISTED, ENTER THEIR INFORMATION BELOW.	
*COMPANY NAME: 907 FIRST: LAST: LAST: 906	
*ADDRESS 1: 905	
*ADDRESS2 908 ~	
OIL CONTRACTOR	
*PHONE NUMBER (
*CONTACT EMAIL ADDRESS: 915	
NEW PURCHASE TRANSACTION DETAILS	¬
*PROPERTY TRANSPER DATE: SEPT= 1261, 120001= > 916	_
*ABA ROUTING NUMBER 919 924 920 921	
ANNACCOUNT INFORMATION FUNDS APPLIED \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	⊣ ∏
*DEPRECIATION SIC CODE: ISIC 3523 FARM MACHINERY AND EQUIPMENT TIME REMAINING 922	_
*USE PLACS FROM 022 SIC 3523 FARM MACHINERY AND EQUIPMENT (MORE ABOUT THIS CODE O) 925	
INVOICE AVILLY STU I. DUT CALCULATE CO	
929 *OMNERSHP PERCENTAGE 100 1. 000001% 926 928 927	
*INVOCENMBER: 930	
STATE	
PRODNO: 934 TRACKING 4: 935 TRACKING 5: 936 TRACKING 6: 937	
1)
SUB TOTAL: \$0.00 — 940 SALES TAX AMOUNT: \$0 00 CALCULATE → 942	
TOTAL PURCHASE: \$0.00 \(\square 941	
FUNDS YOU ARE RESPONSIBLE FOR: \$0.00 \(\text{ 943} \) TOTAL WIRE FROM E-LKE TO SELLER'S ACCOUNT: \$0.00 \(\text{ 944} \)	
(ADD ANOTHER ITEM ⊕) - 947	
COMMENTS AND NOTES 946	a
CANCEL ⊗ (SAME FOR LATER®) 719 (REVIEW TRANSACTION®)]]
OFGERTAL DOLLARS AND THE LIVE COLL CONTRACTE LIVE COLL TERM OF CHIEF DATE AND	
718	▼ ▼

FIG.32

E-LIKE.COM - LIKE-KIND EXCHANGES FOR THE NEW MILLENNIUM! - MICROSOFT INTERNET EXPLORER	
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⇔•⇔•○집습 Q>> () Note: The supercrawler.com - It's super! - Home	
ADDRESS HTTP://206.168.187.194/HTML/REINVESTING_FRAMES.ASP	HOTBAR.COM
ELECTRONIC HOME LOGOUT SEARCH SITEMAP HELP	
LIKE KIND EXCHANGES	
E-LIKE.COM SELL PURCHASE E-LKE COORDINATOR WIZARD (RESOURCES)	V.011 4010
HOME >> PURCHASE TRANSACTION SUMMARY >> CREATE A NEW PURCHASE TRANSACTION CREATE A NEW PURCHASE TRANSACTION TIME REMAINING TO SEND WIRE TODA XYZ COMPANY 77	Y:8H 18M 7777777
THE STATE FOR THE COMPANY WAS LEFT BLANK. YOU MUST ENTER A NUMERIC ZIP CODE (5 DIGITS)	NNAME
YOU MUST ENTER A NUMERIC ZIP CODE (5 DIGITS) THE SELLER'S BANK ROUTING NUMBER MUST BE 9 DIGITS AND MUST INCLUDE LEADING ZEROS > 948	
THE SELLER'S BANK ACCOUNT NUMBER WAS LEFT BLANK. YOUR DESCRIPTION FIELD FOR ITEM 1 WAS LEFT BLANK.	
YOUR DESCRIPTION FIELD FOR ITEM 1 WAS LEFT BLANK. IF THE SELLER IS NOT LISTED, ENTER THEIR INFORMATION BELOW.* INDICATES REQUIRED.	
SELLER INFORMATION:	
SELECT A SELLER WITH WHOM YOU'VE TRANSACTED BEFORE: -SELECT SELLER- ▼ (LOAD®)	11
*COMPANY NAME: ABC COMPANY	
*CONTACT NAME: FIRST: ISTNAME LAST: (LASTNAME	
*ADDRESS 1: ANADDRESS	
*ADDRESS 2:	
*CITY: SOMECITY *STATE: XX ▼ *ZIP CODE: 999999	
* PHONE NUMBER: (1999) 1999 - 1999)	
*FAX NUMBER: (1999) 1999 - 1999) - 19	
*CONTACT EMAIL XXX@ABCCOMPANY.COM ADDRESS:	
NEW PURCHASE TRANSACTION DETAILS	
PROPERTY TRANSFER DATE: OCTIV 201, 2000 V	
- 09182000-S1-D00.40 \$10,772.00 \$0.00 - 09182000-S2-D00.40 \$4,228.00 \$119,772.00	
INVOICE AMOUNT \$[15000 [00] CALCULATE ®	
OWNERSHIP PERCENTAGE [100]. [00000] %	
INVOICE NUMBER: 1056 REMOVE®	
ITEM DESCRIPTION: (ADD TRACKING DETAILS)	
STATE CITY PROD. NO TRACKING 4 TRACKING 5	
SUB TOTAL: \$15,000.00 SALES TAX AMOUNT: \$10 CALCULATE ● TOTAL PURCHASE: \$15,000.00	
TOTAL PURCHASE: \$15,000.00	
FUNDS YOU ARE RESPONSIBLE FOR: \$0.00	
TOTAL WRE FROM E-LKE TO SELLER'S ACCOUNT: \$15,000.00 (ADD ANOTHER ITEM ⊕)	
COMMENTS AND NOTES	
DONE	ERNET

E-LIKE.COM - LIKE-KIND EXCHANGES FOR THE NEW MILLENNIUM! - MICROSOFT INTERNET EXPLORER	
<u>F</u> ile <u>e</u> dit <u>v</u> iew f <u>a</u> vorites <u>T</u> ools <u>H</u> elp	<i>E</i>
⇔ • ⇔ • ○ ② & Q • ❷ ○ • 팀 LINKS WWW.SUPERCRAWLER.COM • IT'S SUPER! • HOME	
ADDRESS HTTP://206.168.187.194/	HOTBAR.COM
ELECTRONIC HOME LOGOUT SEARCH SITEMAP HELP	
LIKE KIND EXCHANGES	
E-LIKE.COM SELL PURCHASE [E-LKE COORDINATOR] WIZARD RESOURCES	
HOME >> PURCHASE TRANSACTION SUMMARY >> REVIEW PURCHASE TRANSACTION REVIEW PURCHASE TRANSACTION TIME REMAINING TO SEND WIRE TODAY:5H 53H XYZ COMPANY 777777777 PERSONNAMI	7
REVIEW PURCHASE TRANSACTION PERSONNAMI	
SELLER: SOME NAME EQUIPMENT	11
CONTACT INFORMATION:	
CONTACT NAME	
CONTACT ADDRESS SOME CITY, SOME STATE 99999 (P)(999) 999-9999 (F)(999) 999-9999	
(P)(999) 999-9999	
CONTACTNAME@SOMEEMAILADDRESS.COM	
NEW PURCHASE TRANSACTION DETAILS	
PROPERTY TRANSFER DATE: 9/27/2000	
ABA ROUTING NUMBER : 011307019, SOMEBANKNAME BANK	.
BANK ACCOUNT NUMBER: 21212121 FACCOUNT INFORMATION FUNDS APPLIED FUNDS REMAINING	, II
ACCOUNT INFORMATION FUNDS APPLIED FUNDS REMAINING DC: 00.40: INDUSTRIAL STEAM AND ELECTRIC GENERATION AND/OR DISTRIBUTION SYSTEMS	J II
1 · 09182000.51-D00.40 \$10,772.00 956 \$0.00 958	
•	
OWNERSHIP PERCENTAGE: 100.00%	11
NVOICE NUMBER: 15054	
I ITEM DESCRIPTION: A5 NATURAL GAS TURBINE GENERATOR STATE: SOMESTATE CITY: SOMECITY	
I PRODINO: 5520 TRACKING 4:	
TRACKING 5: TRACKING 6: TRACKING 8:	
SUB TOTAL: \$112.000.00	- 11
ADDITIONAL PROCEEDS \$780.00 — 954 \$10,220.00 — 955 SALES TAX AMOUNT: \$780.00	
TOTAL PURCHASE AMOUNT: \$112,780.00	
FUNDS YOU ARE RESPONSIBLE FOR: \$0.00 TOTAL WIRE FROM E-LKE TO SELLER'S ACCOUNT: \$112,780.00	
TOTAL VIINE FROM E-LAC TO SELLENS ACCOUNT. \$112,700.00	
REVISE TRANSACTION ⑤ CANCEL ⑥ SAVE FOR LATER ⑥ SUBMIT TRANSACTION ⑥	
COMMENTS AND NOTES: 050	
950 951 952 953	
SECURITY PRIVACY ABOUT E- LKE.COM CONTACT E-LKE.COM TERMS OF USE PATENTS	Ľ
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FIG.34

E-LIKE.COM - LIKE-KIND EXCHANGES FOR THE NEW MILLENNIUM! - MICROSOFT INTERNE	T EXPLORER	
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◆·◆·○원소(QBO) 팀 - [LINKS WWW.SUPERCRAWLER.COM - [T'S SUPER! - HOME	
ADDRESS[HTTP://206.168.187.194/	♥ INFOSEEK	HOTBAR.COM
ELECTRONIC HOME LOGOUT	SEARCH SITEMAP HELP	
LIKE KIND EXCHANGES		
E-LIKE.COM SELL PURCHASE E-LKE COORDINATO	OR [WIZARD] RESOURCES]	
<u>HOME</u> >> E-LKE COORDINATOR ACTIVITIES	TIME REMAINING TO SEND WIRE TODAY:5H 46M	
XYZ COMPANY E-LKE COORDINATOR ACTIVITIES	XYZ COMPANY 777777777 PERSONNAME	
ACCOUNT INFORMATION	<u>EDIT</u>	•
XYZ COMPANY ——614		\
777777777 ~ 615	1	000
CONTACT INFORMATION	<u>edit</u>	
SOME PERSON—640 SOME STREET 1001	~	\
SOMECITY, SOMESTATE 99999, UNITED STATES — 1002	. 1	014
(P) 999-999-9999 1003 (F) 999-999-9999 1004		
XXX@GSOMEEMAIL.COM 1005		
TRACKING DETAILS	<u>EDIT</u>	
1: STATE 1006 2: CITY 1007	<u>~</u>	\
3. PROD. NO1008	1	015
4: I KAUKING 4 1009 5: TRACKING 5 1010		
7: TRACKING 7 1012 8: TRACKING 8 1013		
REPORTS ALLACCOUNTS 1016		
ACTIVE ACCOUNTS — 1017	•	
PENDING SALES TRANSACTIONS 1018		
COMPLETED SALES TRANSACTIONS 1019 COMPLETED PURCHASE TRANSACTIONS 1020	:4.0	24
	1030	
USER ADMINISTRATION 1025 1026 1027 1028		
640 \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	CREATE A NEW USER	- 1031
USER NAME USER PASSWORD NAME EMAIL SELL	PURCHASE SEA COORDINATOR	-1032
PERSONNAME XXX999 PERSONNAME XXX@SOMEEMAIL.COM YES	yes yes yes <u>delête edit</u>	_
- ANAME XXX888 ANAME YYY@ANOTHEREMAILCOMYES	no no no <u>delete edit</u>	1033
SECURITY PRIVACY ABOUT E-LKE.COM CONTACT E-LKE.C	OM TERMS OF USE PATENTS	
DONE	○ IIITE	ONET
DONE	OINTE	KNEI

FIG.35

E-LIKE.COM - LIKE-KIND EXCHANGES FOR THE NEW MILLENNIUM! - MICROSOFT INTERNET EXPLORER	
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⇔▽⇨▽②@@@●○ №●□▽■ LINKS WWW.SUPERCRAWLER.COM - IT'S SUPER! - HOME	
ADDRESS HTTP://206.168.187.194/	HOTBAR.COM
ELECTRONIC HOME LOGOUT SEARCH SITEMAP HELP LIKE KIND EXCHANGES	
E-LIKE.COM SELL [PURCHASE]E-LKE COORDINATOR[WIZARD]RESOURCES]	
HOME >> E-LKE COORDINATOR ACTIVITIES >> ADD USER TIME REMAINING TO SEND WIRE TODAY:7H 37M)	
ADD USER XYZ COMPANY 777777777777777777777777777777777777	
¹ INDICATES REQUIRED.	
USER INFORMATION	
TYPE IN THE NAME OF THE USER TO RECEIVE ACCESS:	
*FIRST NAME: 1026-1	
*LAST NAME: 1026-2	
*EMAIL: 1027	·
TYPE IN THE ACCOUNT DETAILS FOR THE USER:	
*USERNAME: 640	
*PASSWORD: 1025	
USER RIGHTS	
E-LKE RIGHTS: SELL PURCHASE SEA	
COORDINATOR: 1028 1030 1030	
UPDATE 1035 CANCEL 1036	
SECURITY PRIVACY ABOUT E-LKE.COM CONTACT E-LKE.COM TERMS OF USE PATENTS	
DONE	ERNET

FIG.36a

E-LIKE.COM - LIKE-KIND EXCHANGES FOR THE NEW MILLENNIUM! - MICROSOFT INTERNET EXPLORER	
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⇔ + ⇔ + ○ 현소 Q ● ○ 팅 = □ + 目 LINKS WWW.SUPERCRAWLER.COM - IT'S SUPER! - HOME	
ADDRESS HTTP://206.168.187.194/	HOTBAR.COM
ELECTRONIC HOME LOGOUT SEARCH SITEMAP HELP LIKE KIND EXCHANGES	
E-LIKE.COM SELL PURCHASE E-LKE COORDINATOR WIZARD RESOURCES	
E-LKE ADMIN HOME >> EDIT TAXPAYER TIME REMAINING TO SEND WIRE TODAY OF TM	
EDIT TAYDAYED XYZ COMPANY 777777777	Π
PERSONNAMEJ *INDICATES REQUIRED.	
ACCOUNT INFORMATION	
*LEGAL NAME: XYZ COMPANY 614 *TAXPAYER ID: 777777777 615	1
CONTACT INFORMATION *FIRST NAME: PERSON	
*LAST NAME: NAME 640	
*ANNOCCO () CONCANDOCCO	
ADDRESS 2: \[\frac{10011 \text{COS 1.}}{1001} \} 1001	il.
*CITY: SOMECITY	
*STATE: XX [-], UNITED STATES \rightarrow 1002	
*ZIPCODE: 199999	
*PHONE NUMBER: (1999) 1999 -	
*FAX NUMBER: (1999) 1999 - 1999 } 1004	
*EMAIL ADDRESS: XXX@SOMEEMAIL.COM 1005	
TRACKING DETAILS 1006	
1: STATE DREQUIRED 1040	
2: CITY	:
1010	
TRIOUNIO A	
7: TRACKING 7 REQUIRED 1013 1046 1047	
UPDATE D 1035 (CANCEL ⊗ 1036	
SECURITY PRIVACY ABOUT E- LKE.COM CONTACT E-LKE.COM TERMS OF USE PATENTS	H
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FIG.36b

E-LIKE.COM - LIKE-KIND EXCHANGES FOR THE NEW MILLENNIUM! - MICROSOFT INTERNET EXPLORER										
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ADDRESS <u> </u> HTTP://206.168.1					▽	INFOSEEK[HOTBAR.COM
	ELECTRONIC HOME LOGOUT SEARCH SITEMAP HELP LIKE KIND EXCHANGES									
E-LIKE.COM					RDINATOR WI	ZARD] RES	OURCES			
HOME >> E-LKE COORDIN ALL ACCOUNTS 614	ATORACTIVI 615		ALLACCOUNTS				TIME REI	MAINING TO SEND WI XYZ COM	PANY 77	Y:0H 10M 7777777 NNAME
XYZ COMPANY (77777777 853 1050	<u>'</u>	<mark>,856</mark>	1058 105	5	857 S	105 \$	5	1054 1	055	1056
ACCOUNT ID	OPEN DATE CLOSE DAT) IDENTIF E MADE?	icatión identificatio Date	N DATE CREATED	ACTUAL BALANCE	EXPÉCTED BALANCE	ALLOCATED BALANCE	<i>\</i>	5	
- ADDITIONAL PROCEEDS	•	•	•		\$11,000.00	\$0.00	\$0.00	CREDIT/DEBIT SÁLE F	URCHAŚE	1057
• 09182000-S1-D00.40	9/18/2000 9/18/2000	NO	•	9/18/2000	\$10,772.00	\$0.00	\$0.00	<u>CREDIT/DEBIT</u> <u>SALE</u> <u>F</u>	URCHASE	<u>IDÉNTIFY</u>
• 09182000-S2-D00.40	9/18/2000 9/18/2000	NO	•	9/18/2000	\$124,000.00	\$0.00	\$0.00	CREDIT/DEBIT SALE	URCHASE	<u>identify</u>
• 09162000-M-L1	9/16/2000 9/30/2000	NO		9/25/2000	\$0.00	\$0.00	\$0.00	CREDIT/DEBIT SALE F	<u>URCHASE</u>	<u>identify</u>
• 09162000-M-S3523	9/16/2000 9/30/2000	NO		9/25/2000	\$0.00	\$0.00	\$0.00	CREDIT/DEBIT SALE F	<u>URCHASE</u>	<u>identify</u>
• 09012000-M-L1	9/1/2000 9/15/2000	NO		9/25/2000	\$0.00	\$0.00	\$0.00	<u>CREDIT/DEBIT SALE</u>	<u>URCHASE</u>	<u>identify</u>
- 09012000-M-S3523	9/1/2000 9/15/2000	NO		9/25/2000	\$75,000.00	\$0.00	\$0.00	CREDIT/DEBIT SALE F	<u>URCHASE</u>	<u>IDENTIFY</u>
- 08162000-M-L1	8/16/2000 8/31/2000	NO		9/25/2000	\$150,000.00	\$0.00	\$0.00	<u>CREDIT/DEBIT</u> <u>SALE</u> <u>F</u>	<u>URCHASE</u>	<u>IDENTIFY</u>
• 08012000-M-L1	8/1/2000 8/15/2000	NO	•	9/25/2000	\$0.00	\$0.00	\$0.00	<u>Credit/Debit</u> <u>Sale</u> f	<u>URCHASE</u>	
				CLOSE	⊗ ~1	059				,
	SECURI	<u>TY</u> <u>PRI</u> \	<u>/ACY</u> <u>ABOUT E- LKE</u>	.COM CONTAC	CT E-LKE.COM	TERMS OF	<u>USE</u> <u>PATEI</u>	<u>NTS</u>		
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FIG.37

E-LIKE.COM - LIKE-KIND EX	(CHANGES I	OR THE N	NEW MILLENNIU	M! - MICROSOFT I	NTERNET EXPI	ORER				
<u>f</u> ile <u>e</u> dit <u>v</u> iew f <u>a</u> vorite	es <u>t</u> ools	<u>H</u> ELP								Ħ
]	I LINKS WWW	SUPERCRAWLER	R.COM - IT'S SU	PER! - HOME	•			
ADDRESS <u>HTTP://206.168.18</u>	17.194/				⊽	NFOSEEK[HOTBAR.COM
ELECTRONIC HOME LOGOUT SEARCH SITEMAP HELP LIKE KIND EXCHANGES										
E-LIKE.COM		<u> </u>		HASE[E-LKE COO	RDINATORIW	7ARD RESC	DURCES			
HOME >> E-LKE COORDINA	TOR ACTIVI	TIFS >> A			TISH TO TREET			NING TO SEND V	VIRF TODA	AY:5H 42M)
ACTIVE ACCOUNTS 614	615	<u> </u>		•				XYZ CON	APANY 77	ONNAME
XYZ COMPANY (7777771717) 853 1050	,	,856	5 5	051 1052	857 5	105	· 5	1054	1055	1056
ACCOUNTID	OPEN DATE CLOSE DATI) IDENTIFIC E MADE?	ATIÓN IDENTIFICA DATE	TION DATE CREATED	ACTUAL BALANCE	EXPÉCTED BALANCE	ALLOCATED BALANCE	3	,	
ADDITIONAL PROCEEDS	-	-	•	•	\$11,000.00	\$0.00	\$780.00	CREDIT/DEBIT SA	<u>le purch</u>	<u>ASE</u> 1057
	9/18/2000 9/18/2000	NO	• .	9/18/2000	\$10,772.00	\$0.00	\$10,772.00	CREDIT/DEBIT SA	le <u>purch</u>	ASE <u>IDÉNTIFY</u>
- 09182000-S2-D00.40	9/18/2000 9/18/2000 9/18/2000	NO		9/18/2000	\$124,000.00	\$0.00	\$101,228.00	CREDIT/DEBIT SA	LE <u>PURCH</u>	<u>ASE IDENTIFY</u>
	9/16/2000 9/30/2000	NO	. •	9/25/2000	\$0.00	\$0.00	\$0.00	CREDIT/DEBIT SA	<u>le purch</u>	<u>ASE</u> <u>IDENTIFY</u>
- 09162000-M-S3523	9/16/2000 9/30/2000	NO	•	9/25/2000	\$0.00	\$0.00	\$0.00	CREDIT/DEBIT SA	<u>le purch</u>	<u>ASE IDENTIFY</u>
- 09012000-M-L1	9/1/2000 9/15/2000	NO	•	9/25/2000	\$0.00	\$0.00	\$0.00	CREDIT/DEBIT SA	<u>LE PURCH</u>	<u>ASE IDENTIFY</u>
• 09012000-M-S3523	9/1/2000 9/15/2000	NO	•	9/25/2000	\$75,000.00	\$0.00	\$0.00	CREDIT/DEBIT SA	le <u>purch</u>	ASE <u>IDENTIFY</u>
• 08162000-M-L1	8/16/2000 8/31/2000	NO .	•	9/25/2000	\$150,000.00	\$0.00	\$0.00	CREDIT/DEBIT SA	LE PURCH	ASE <u>IDENTIFY</u>
				CLOSE	⊗	059				
	0501101	T .(DD)((01/ 1001175 1							
	<u>SECURI</u>	<u>iy Priva</u>	<u>ica</u> <u>aroni e-f</u>	<u>.KE.COM</u> <u>CONTAC</u>	JI E-LKE.COM	1ERMS OF	<u>JSE PATENTS</u>	<u>j</u>		
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FIG.38

E-LIKE.COM - LIKE-KIND EXCH	ANGES FOR THE NEW MILLENNIUM! - MICROSOFT INTERNET EXPLORER		
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E-LIKE.COM	KIND EXCHANGES SELL TPURCHASETE-LKE COORDINATOR [WIZARD]	DECOMBOLO	
			าัฒ
ACCOUNT IDENTIFICATION	<u>r activities</u> >> <u>active accounts</u> >> account identification On	TIME REMAINING TO SEND WIRE TODAY:5H XYZ COMPANY 777777 PERSONN	7771 I
		*INDICATES REQUI	RED
IDENTIFICATION INFORM	MATION	·	
ACCOUNT ID: OPEN DATE: IDENTIFICATION DATE: *IDENTIFICATION TEXT:	09182000-S2-D00.40 ——853 9/18/2000 ——1050 9/27/2000 ——1051 704 A5 TURBINE, WASHITAW MANUFACTURER, PROD # \$120,000.00 ——701 DATE OF TRANSFER - 12/15/00 ——695 UPDATE □ 1060	55421	
	SECURITY PRIVACY ABOUT E-LKE.COM CONTACT E-LKE.COM TERM	S OF USE PATENTS	
DONE		OINTERN	ET

FIG.39

E-LIKE.COM - LIKE-KIND E	XCHANGES FOR TH	E NEW MILLEN	NIUM! - MICROS	OFT INTERNET E	XPLORER				라 X
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\$ - \$ - O D A Q		□ LINKS W	WW.SUPERCRA	WLER.COM - IT'S					
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E-LIKE.COM				COORDINATOR	WIZARD RESOL	JRCES			
HOME >> E-LKE COORDIN	ATOR ACTIVITIES >>					TIME REMAINING	TO SEND WI	RE TODAY: OH O	$\overline{\mathbb{M}}$
ACCOUNT DEBIT/CR	615 EDIT					Time remaining	XYZCOMF	ANY 77777777 PERSONNAM	71 I
XYZ COMPANY (7777777		·1073						200	
10 کے 99) ACCOUNT ACTUAL 1076ھے	182000-S2-D00.40)	. 1073)77 /	1078	5	1079	<u>5</u> 11	080)83 108	1
TRANSACTION ID	EFFECTIVE DATE	ENTERED DA	TE	DESCRIPTION	·	SOURCE) .	AMOUNT]
• 4	9/18/2000	9/18/2000		MOVE FROM EX	PECTED SALE 10	01 <u>SALE 100</u>	1	\$125,000.00	_
• 5	9/18/2000	9/18/2000			PECTED SALE 10	01 <u>SALE 100</u>	<u>1</u>	-\$1,000.00	
ا 10:سی	- سحہ 71	.1074		11 2111			TOTAL:	\$124,000.00	
ACCOUNT ALLOCATED								1082	
TRANSACTION ID	ENTERED D	ATE	DESC	RIPTION	SOURCE		AMOUNT		1
NO DEBITS/CREDITS FO	UND								
101و ACCOUNT EXPECTED (·1075 ⁴⁰)						٠	
TRANSACTION ID.	ENTERED DATE		DESCRIPTION		SOU	RCE	AMOU	NT	1
• 5	9/18/2000			SALE 1001 ITEM	1 <u>SALI</u>	E 1001	\$125,0	00.00	ן י
• 6	9/18/2000		DEBIT FOR FE	ES FROM SALE 1	001 <u>SALI</u>	E 1001(FEE)	-\$1,000	00.0	
• 9	9/18/2000			UAL SALE 1001 IT	TEM1 <u>Sali</u>	<u> 1001</u>	-\$125,0	00.00	
- 10	9/18/2000		MOVE TO ACT	UAL SALE 1001 IT	TEM1 <u>Sal</u> i	E 1001	\$1,000	00.0	
						TOT	AL: \$0.00		
			CLC)SE ⊗} ~	1059				
	<u>Security</u> <u>Pr</u>	IVACY ABOUT	<u>e-lke.com</u> <u>cc</u>	ONTACT E-LKE.CO	<u>M TERMS OF U</u>	<u>se patents</u>		(
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FIG.40

E-LIKE.COM - LIKE-KIND EXCHANGES	FOR THE NEW MILLENNIUM! - MICE	ROSOFT INTERNET EXPLORER		<u>₹</u>
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\$ O⊕D\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	●□・■ LINKS WWW.SUPER (
ADDRESS HTTP://206.168.187.194/		▼ INFOSEEK	HOTBAR.CC)M
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E-LIKE.COM	ND EXCHANGES SELL TPURCHASETE			\dashv
		LKE COORDINATOR[<u>wizard]resour</u> Count derits/credits >> sale ctiv	TE REMAINING TO SEND WIRE TODAY: 0H 0M	┨
TRANSACTION	WITEO TO OF ENTROCOUNTS TO NO	OOON DEDITORIED TO ONEE THE	XYZ COMPANY 77777777	
SALE TRANSACTION		L	PERSONNAME	
615 — 614 — 615 XYZ COMPANY (7777777777)				
ACCOUNTS SUMMARY (1001)	1091		,	
853	614		1092	ı
ACCOUNT ID	NAME	AMÔ	DUNT	ĺ
• 09182000-S1-D00.40	XYZ COMPANY	\$10	,772.00	
• 09182000-S2-D00.40	XYZ COMPANY	\$12	4,000.00	
		TOTAL: \$13	34,772.00	
109 سى 1094 سى	1	, , , , , , , , , , , , , , , , , , ,	1093	
TAXPAYER FEES (1001)	1		1000	
1076	~ 1077	~ 1079	~ 1095	
TRANSACTION ID	DATE	DESCRIPTION	AMOUNT	
• 2	9/18/2000	MOVE FROM EXPECTED SALE 100	1 ITEM1 \$1,000.00	
• 3	9/18/2000	MOVE FROM EXPECTED SALE 100	1 TEM1 \$1,000.00	
			TOTAL: \$2,000.00	
-			1096	
	(01000 00 - 4000	1000	
	Ĺ	<u>CLOSE</u> ⊗ 1059		
SECU	RITY PRIVACY ABOUT E-LKE.COM	CONTACT E-LKE.COM TERMS OF USE	PATENTS	
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DONE			OINTERNET	╛

FIG.41

E-LIKE.COM - LIKE-KI	ND EXCHANGES FOR	R THE NEW MILLENNIUM! -	MICROSOFT INTERNE	T EXPLORER					
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⇔→→→○②為 @@○ 腎・●□・■ LINKS WWW.SUPERCRAWLER.COM-IT'S SUPER!-HOME									
ADDRESS HTTP://206.	168.187.194/			→ INFOSEEK			HOTBAR.COM		
ELECTRONIC HOME LOGOUT SEARCH SITEMAP HELP									
	<u> IKE KIND</u>	<u>EXCHANG</u>	ES	· · · · · · · · · · · · · · · · · · ·					
E-LIKE.CO	M	SELL PURCHAS	E E-LKE COORDINATO	OR WIZARD RES	OURCES				
HOME >> E-LKE COO	RDINATOR ACTIVITI	<u>es</u> >> approve pending	SALE TRANSACTION	S	TIME REMAINING TO SE	ND WIRE TO	DAY:5H 29M		
ADDDANE DENDI	NO 041 E ED 1110	40710110			XYZ	COMPANY	SONNAME		
APPROVE PENDI	NG SALE TRANS	ACTIONS				<u>I LIN</u>	OOMMINE)		
614 سحب	615 سحہ								
XYZ COMPANY (777	(1111111)					,	,		
	_2001_2002	2 ~ 2003			•		,		
		₹							
SORT BY USER	→ UPDATE®	•	,770/7	71 ,643	,644	,6	49		
/ ⁶⁴⁰	/1091	/ ⁶⁴¹	ζ	(ζ · · · · · · · · · · · · · · · · · · ·	ζ			
	<u> </u>	<u> </u>	PROPERTY	TRANSFER	TOTAL SALE	WIRF	2004		
USER	SALE#	PURCHÁSER	TRĂNSFERRED	TRÁNSFER Date	TOTÁL SALE TRANSACTION	WIŘE RECEIVE	D 2004		
• PERSONNAME	1003	SOME HYDROLOGY	NO	9/25/2000	\$99,085.00	YES	<u>APPROVE</u>		
• PERSONNAME	1045	SOME HYDROLOGY	NO	9/26/2000	\$2,025.00	NO	<u>APPROVE</u>		
		•							
			CLOSE &	~ 1059					
		¥							
	<u>SECURIT</u>	<u>Y PRIVACY</u> <u>ABOUTE-LKE</u>	<u>:COM</u> <u>CONTACT E-LK</u>	E.COM TERMS (OF USE PATENTS				
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FIG.42

E-LIKE COM-LIKE-KIND EXCHANCES FOR THE NEWMILLENNUM - MORCOSOFT INTERNET EXPLORER	
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ELECTRONC HOVE/LCCOUT/SEARCH/SITEMAP/HELP LIKE KIND EXCHANGES	ł
E-LIKE.COM SELL PURCHASE E-LKE COORDINATOR WIZARD RESOURCES	
HOME >> ELIKE COORDINATOR ACTIVITIES >> APPROVE PENDING SALES TRANSACTIONS >> APPROVE (TIME REMAINING TO SEND WIRE TODAY:5H 28M) XYZ COMPANY 7777777777 PERSONNAME)	
SALE TRANSACTION 1003 *INDICATES REQUIRED	
PURCHASER INFORMATION	ı
SELECT A PURCHASER WITH WHOM YOU'VE TRANSACTED BEFORE: IF THE PURCHASER IS NOT LISTED, ENTER THEIR INFORMATION BELOW. * COMPANY NAME: * CONTACT NAME: * CONTACT NAME: * ADDRESS 1: SOME ADDRESS	
ADDRESS 2: *CITY: SOMECITY *STATE: IXX \(\sigma \) *ZIP CODE: (88888)	
*PHONE NUMBER: (1999) 1999] - 19999]	ı
*FAX.NUMBER: (1999) 1999] - 1999]	ı
* CONTACT EMAIL ADDRESS: TTT @ANEMAIL ADDRESS. COM	ı
[SALE TRANSACTION DETAILS	١
* PROVIDE THE EXPECTED PROPERTY TRANSFER DATE (MMM,DD,YY): 9/25/2000	1
□ NOTIFICATION OF ASSIGNMENT OF RIGHTS HAS PRÉVIOUSLY BÉEN MADE TO PURCHASER.	-
* PROVIDE THE DATE OF THE SALE AGREEMENT WITH THE PURCHASER (MMM,DD,YY): 9/18/2000	-
SALE AMOUNT US % OWNERSHIP	1
DC 00 242 HEAVY GENERAL PURPOSE TRUCKS	
DESCRIPTION OF ITEM(S): "IGM 26 YARD HAULER	
STATE: SOME STATE CITY: SOME CITY PROD NO: Q50 TRACKING 4:	1
TRÁČKÍNĞ 5:	i
TRACKING 7:	ı
SUB TOTAL: \$95,000.00	1
*SALES TAX AMOUNT: \$ [4085] . [00]	1
TOTAL SALE AMOUNT: \$99,085.00	ı
TO UPDATE THE TOTAL, CLICK THIS BUTTON TO <u>CALCULATE</u> ⑤ (ADD ANOTHER ITEM ⑥)	
(CANCEL⊗) (REVIEW TRANSACTION®)	
SECURITY PRIVACY ABOUTE-LIKE COM CONTACTE-LIKE COM TERMIS OF USE PATENTS	
OINTERNET	

FIG.43

E-LIKE.COM - LIKE-KIND EXC	HANGES FOR THE NEW	MILLENNIUM! - MICROSOFT I	NTERNET EXPLORER					
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ㅇ•ㅇ•○②& Q▣○ જૄ룔□•틸 LINKS WWW.SUPERCRAWLER.COM-IT'S SUPER!-HOME								
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ELECTRO		HOME L	OGOUT SEARCH SITEM	IAP HELP				
LIKE KIND EXCHANGES E-LIKE.COM SELL PURCHASE E-LIKE COORDINATOR WIZARD RESOURCES								
HOME >> E-LKE COORDINA		PLETED SALES TRANSACTIO			G TO SEND WIRE TODAY:0H 0M			
COMPLETED SALES TR					XYZ COMPANY 777777777 PERSONNAME			
ح 614 – 614 XYZ COMPANY (۲۲۲۲۲۲۲۲۲۲۲۲۲۲۲۲۲۲۲۲۲۲۲۲۲۲۲۲۲۲۲۲۲۲۲۲	-615 7)	642	643	644	649			
	641							
SALE#	PURCHASER	CONTACT	TRANSFER DATE	TOTAL	WIRE RECEIVED?			
• 1001	SOME INDUSTRIAL	NAME LASTNAME	9/18/2000	\$125,000.00	YES			
- 1032	SOME INDUSTRIAL	NAME LASTNAME	8/21/2000	\$165,000.00	YES			
• 1033	SOME HYDROLOGY	NAME LASTNAME	9/10/2000	\$80,000.00	YES			
	SECURITY PRIVAC	CLOSE Y ABOUT E-LKE.COM CONTA		OF USE PATENTS	QUITERNET			
DONE					OINTERNET			

FIG.44

E-LIKE.COM - LIKE-KIND EX	CHANGES FOR THE NEW N	IILLENNIUM! - MICROSOI	T INTERNET EXPLORER						
<u>file edit view favoriti</u>	es <u>t</u> ools <u>H</u> elp					<i>B</i>			
\$ - \$ - O B A Q E		iks www.supercrawi	LER.COM - IT'S SUPER! - HON	ΛE					
ADDRESS[HTTP://206.168.18	7.194/		✓ INFOSEEK			HOTBAR.COM			
ELECTI		HOME	LOGOUT SEARCH SITEM	AP HELP					
	LIKE KIND EXCHANGES								
E-LIKE.COM	E-LIKE.COM SELL [PURCHASE]E-LKE COORDINATOR[WIZARD] RESOURCES]								
HOME >> E-LKE COORDINA	ATOR ACTIVITIES >> COMP	LETED PURCHASE TRAI	NSACTIONS	TIME REMAININ	NG TO SEND WIRE TO	DAY:0H OM			
COMPLETED PURCHA	ASE TRANSACTIONS				XYZ COMPANY 77 PERSO	ONNAME			
	- 615	040	. 010	000	821				
XYZ COMPANY (7777777	•	/ ⁸¹⁸	⁸¹⁹	/ ⁸²⁰	(021				
2006	<u>823 – 824 – 824 –</u>	<u>)</u>	<u> </u>						
PURCHASER#	SELLER	CONTACT	TRANSFER DATE	TOTAL	WIRE SENT?				
• 1013	SOMENAME EQUIPMENT	CONTACTNAME	9/18/2000	\$113,228.00	YES	·			
		(010	<u> </u>						
		COLO	SE⊗ ~ 1059						
	SECTIBITY DRIVACY	AROUTE, I KE COM COI	NTACT E-LKE.COM TERMS (NETICE DATENTS					
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DONE					OINT	RNET			

FIG.45

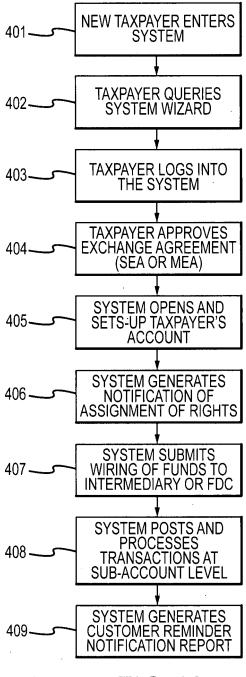


FIG.46

420

- 1.) ASK THE TAXPAYER WHETHER THE EXPECTED PROCEEDS FROM THE PROPOSED DIVESTMENT ARE LIKELY TO BE MORE OR LESS THAN THE BASIS AMOUNT LEFT FOR FUTURE DEPRECIATION?
 - A.) IF THE TAXPAYER'S ANSWER IS "LESS" EXPLAIN TO THE TAXPAYER THAT THE TAXPAYER SHOULD EXIT THE DIVESTMENT WIZARD PROCESS (OR IN ONE EMBODIMENT, EXIT THE DIVESTMENT WIZARD PROCESS WITH AN EXPLANATION TO THE TAXPAYER)
 - B.) IF THE TAXPAYER'S ANSWER IS "MORE" CONTINUE WITH THE WIZARD PROCESS

421

- 2.) IS THE ITEM TO BE SOLD "BUSINESS OR INVESTMENT PROPERTY" WITHIN THE U.S.?
 - A.) IF THE TAXPAYER'S ANSWER IS "NO" EXPLAIN TO THE TAXPAYER
 THAT THE TAXPAYER SHOULD EXIT THE DIVESTMENT WIZARD
 PROCESS(OR IN ONE EMBODIMENT, EXIT THE DIVESTMENT WIZARD
 PROCESS WITH AN EXPLANATION TO THE TAXPAYER)
 - B.) IF THE TAXPAYER'S ANSWER IS "YES" CONTINUE WITH THE WIZARD PROCESS

A

FIG.47a



422

- 3.) IS THE ITEM TO BE DIVESTED "INVENTORY" IN YOUR HANDS OR OTHER EXCLUDED PROPERTY, SUCH AS "STOCKS, BONDS, NOTES, SECURITIES, PARTNERSHIP INTERESTS, INTELLECTUAL PROPERTY (FOR EXAMPLE, PATENT TRADEMARK COPYRIGHT), OR LEGAL CLAIMS"?
 - A.) IF THE TAXPAYER'S ANSWER IS "YES" EXPLAIN TO THE TAXPAYER
 THAT THE TAXPAYER SHOULD EXIT THE DIVESTMENT WIZARD
 PROCESS(OR IN ONE EMBODIMENT, EXIT THE DIVESTMENT WIZARD
 PROCESS WITH AN EXPLANATION TO THE TAXPAYER)
 - B.) IF THE TAXPAYER'S ANSWER IS "NO" CONTINUE WITH THE WZARD PROCESS
- 4.) IS THE ITEM TO BE SOLD "REAL ESTATE"?

423

- A.) IF THE TAXPAYER'S ANSWER IS "YES," EXPLAIN TO THE TAXPAYER THAT THE TAXPAYER MUST ACQUIRE SOME TYPE OF REAL ESTATE WITHIN THE U.S. WITH THE PROCEEDS
- B.) IF THE TAXPAYER'S ANSWER IS "NO" CONTINUE WITH THE WIZARD PROCESS



FIG.47b



5.) NOTIFY THE TAXPAYER THAT THE ITEM TO BE DIVESTMENT APPEARS TO BE DEPRECIABLE EQUIPMENT.

- A.) ASK THE TAXPAYER TO IDENTIFY THE DIVESTMENT ASSET BY SELECTING AN SIC CLASS OR A DEPRECIABLE ASSET CLASS FROM A LIST OF SIC CLASSES AND DEPRECIABLE ASSET CLASSES
- B.) NOTIFY THE TAXPAYER THAT THE DIVESTMENT AND SUBSEQUENT REINVESTMENT WOULD QUALIFY FOR TAX DEFERRED TREATMENT SAFE HARBORS AS A LIKE KIND EXCHANGE IF THE TAXPAYER REINVESTS THE PROCEEDS FROM THE PROPOSED DIVESTMENT IN CERTAIN CLASSES OF ITEMS FOR USE IN THE U.S., AND PRESENT TO THE TAXPAYER A LIST OF CATEGORIES OF ITEMS THAT CORRESPOND TO A SAFE HARBOR REINVESTMENT FOR THE SELECTED CLASS OF ITEMS BEING DIVESTED.

425

424

6.) ASK THE TAXPAYER TO SELECT A TYPE OF AGREEMENT THAT BEST DESCRIBES THE PROPOSED LIKE KIND EXCHANGE TRANSACTION(S) FROM THE TWO CHOICES OF EITHER: A SINGLE EXCHANGE AGREEMENT (SEA) OR A MASTER EXCHANGE AGREEMENT (MEA).



FIG.47c

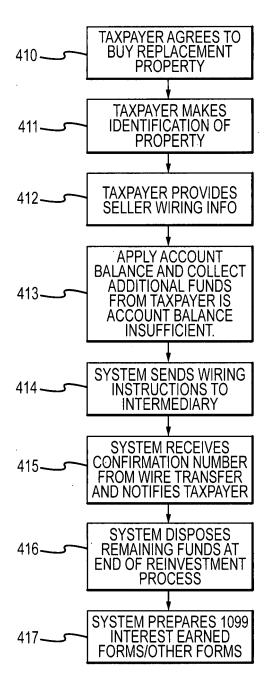


FIG.48